

City of **Wyoming** Michigan

# Annual Budget

## 2022-2023



# Budget Message

## **To Mayor Poll and Members of the Wyoming City Council,**

On behalf of the entire City staff and administration, I present to you the recommended fiscal year 2022-23 Annual Budget for all funds and operations of the City of Wyoming. This year's budget reflects a fiscal plan that is transitional in several ways. First, as of the writing of the letter, our Residents have yet to vote on an Income Tax proposal that will transform our budgeting and financial position of the City of Wyoming. Second, we are nearly ready to meet with bond advisors to fund the first phase of the new third water transmission main from the water plant in Holland to the City of Wyoming. We anticipate the cost for this project to be approximately \$30 million. Third, we have been actively pursuing financial support for the City Center project at the former Studio 28 property on 28<sup>th</sup> Street. Currently we have not secured additional support beyond the federal funding currently received from the American Rescue Plan (ARPA) legislation. However, we are expecting to begin the engineering work to do the first phase of the project in 2023. Any further funding that is secured will result in changes to the total revenues and expenses at the end of the fiscal year. Finally, with the sale of Site 36, we expect to begin construction on the 36<sup>th</sup> Street Market on the north lot adjacent to Godwin High School athletic fields. Most of the construction will be funded by the current owner of Site 36, but I expect the City may need to financially support construction of the market once the project has been bid and we know the final costs. The city will also likely be responsible for operations of the market once it is completed. Depending on the outcome of the May 3 ballot proposals, we may face future public safety challenges by limited staff available to effectively address the call volume for police and fire services. Regardless of the changes that will occur in the next fiscal year, the city has exciting projects in its future.

I continue to believe the City of Wyoming is fiscally stable at our current level of service. If the level of service is expanded to meet the needs of our community with no supporting revenue, our financial future becomes tenuous. The city has asked its residents to support Funding for the Future of Police, Fire and Parks through two ballot proposals in May: an income tax question and a 59% reduction in our millage rate. Approval of the Funding for the Future proposals will provide the necessary funding to significantly increase Police and Fire staffing and adequately provide for Parks capital needs. In the current budget the City has added a portion of the needed public safety positions, these positions are currently funded utilizing fund balance. If the proposals pass, we will complete the proposed public safety hiring. If the proposal fails, we will continue to fund the positions from our fund balance, however, this funding method is not sustainable in the short- or long-term.

The budget that we ask you to approve will look different if the Income Tax proposal is approved. In essence, all the services provided by millages currently, except for the yard waste millage, will be moved to the General Fund where all Public Safety, Parks, Recreation, Sidewalk Snowplowing, Capital Improvements and Library will be provided. The costs centers will not change except for the move to the General Fund and the revenue will change as we incorporate the Income Tax and reduce the millage.

One of the areas we continue to be most proud of as we review City finances is our financial planning. For the past several years, all asset management goals for water, sewer, facilities, and street infrastructure are met and contributions to the City's pension and OPEB plans meet 100% of actuarial requirements. In addition, we are debt free in the General Fund and have very little Utility and Street debt. In all cases, fund reserves provide security for emergency situations while not retaining too much funding. While these goals may not be as noticeable as infrastructure improvements like building a park or paving a road, they represent sound financial management and a continuing commitment to minimize future financial complications for our community.

Our team of department heads and supervisors continue to do an outstanding job of managing rapidly expanding needs while keeping staff and residents safe and providing services at a level that is unmatched by other communities. When comparing our community to others of similar size, Wyoming residents enjoy some of the lowest costs in Michigan on a per capita basis when comparing total property tax costs and average utility cost per person.

City tax revenues are secure in this proposed budget year, with assessments set through December 31, 2021. This year, we anticipated total increase of 7.44% in taxable values, with cost-of-living accounting for roughly 3.3% of that increase and the rest driven by new construction and uncapping related to new property purchases. We have included in the budget the Governor's proposed funding for our State Shared Revenue which includes not only census increase but also an ongoing 5% increase as well as a one-time additional 5% increase. These three adjustments increased our projected revenue by \$693,000. As the State does not approve their budget until later this summer, these amounts are subject to future adjustments. Road funds are derived from gas tax revenues, which, now, appear to have returned to pre-pandemic levels. However, with current proposals to temporarily cut the State gas tax by the House and Senate in response to the current cost increases at the pump, if passed, this could have a significant detrimental impact on local road funding.

This budget includes all known sources of revenue and expenditures. No millage increase is included in this budget. However, if the Income Tax proposal does not pass the Council will need to consider a millage option soon to support the \$1.5 million in public safety personnel that were recently added to address the urgent Police and Fire needs in our community. In the proposed budget this staffing is supported by one-time larger increases in state shared revenues, and an

actuarial based reduction in contributions to the pension and OPEB funds based on recent investment gains

As is our annual practice, we have included an increase of for 5.3% for water and 1.1% for sewer service, which is slightly higher than the current cost of living in anticipation of several multi-million-dollar projects in our water system including the first phase of the third transmission main, and the second water intake into Lake Michigan. These projects will also require bond funding to complete. However, the improvements should have a useful life that far exceeds the bonding period. Even after these increases, Wyoming's water and sewer rates are among the lowest in the State. No other significant changes to user fees are anticipated.

On the revenue side in the General Fund, the forecast includes the largest increase in costs of living since 2006. The 7.44% increase will add \$500,000 to our General Fund, which will be offset some by the rollback in the millage triggered by a Headlee reduction. As mentioned above we are budgeting a larger increase in State Revenue Sharing for two factors. First, according to the latest Census data, our population rose 6% between 2010 and 2020. Second, the governor has proposed a sizable increase to the statewide allocation of revenue sharing.

On the expense side of the General Fund, we are budgeting for 100 percent of staff costs as we plan to fill all the retirements expected during the upcoming fiscal year. This includes eleven additional police officers and seven additional firefighters. Six of the added police officers have partial financial support from a Department of Justice COPS grant. By budgeting 100% of all personnel costs, we naturally create some budget "slack". This "slack" is created when positions are not filled immediately; in addition, a new person often starts at a lower pay rate. Based upon the current issues related to filling positions and resignations, we anticipate job openings to remain unfilled longer than what we have normally experienced. Based upon market returns the last fiscal year, all funds will see a significant reduction in pension and OPEB expense, which results in additional funding that will lower the City's required contributions, in effect freeing up past expenditures to fund current operations.

If the Income Tax proposal passes, the most significant change will be in the General Fund. All current special millages will be collapsed and the General Fund will take over all operations currently funded with a special millage. There is one exception, which is the Solid Waste Recovery fund which is not a voted millage but a State authorized millage for resource recovery. Utilizing the income tax to fund nearly all of the City's millage supported funds will provide the most flexibility to fund the needs of the community in any given year. The special millages were a good funding mechanism in previous years, but under current conditions which include a rapidly changing workforce, a fluid environment related to public safety calls for service, the Opioid use surge, the current political divisions cultural difference and others, ultimately flexibility in

operations to address these issues quickly can only be achieved with a more flexible funding source. The Income Tax proposal will provide that funding.

With the 36<sup>th</sup> Street Market being built in conjunction with the sale of Site 36, I am anticipating the City will be contributing financially to the Market construction. This funding may occur with the use of economic development incentives using tax increment financing on Site 36, or it could be direct financial assistance. We are also actively pursuing funding for the City Center project, which could result in a large ARPA fund withdrawal to help support it, private foundations or State and Federal sources of funding. Regardless of funding, it is our intent to pursue development of the first pedestrian bridge, which may take all our ARPA funds. Our hope is that the ARPA funds end up being a match component that would enable us to use State and Federal funding to complete the project. The City Center project is a large project to pursue, and the infrastructure costs alone will be in excess of \$25M. This transformational project will have a significant effect on the next 50 years for the City of Wyoming.

As with most years, we are projecting a deficit at the end of this fiscal year in the General Fund. Despite the \$811,535 deficit, the fund balance in the General Fund remains well above policy minimum. However, as is our usual practice, the expenses that create this deficit are tied to one-time capital needs. Most of these needs relate to updating and adding equipment in the public safety area. We are also adding some significant funding for much needed upgrades to our technology infrastructure. Finally, this is the first year that we have implemented our asset management plan for facilities. Therefore, you will note funding for significant capital improvements related to our facilities asset management plan, which is being funded with the Capital Projects revolving fund that was created last year using federal CARES dollars.

## **City of Wyoming's Fiscal Situation**

The City of Wyoming is financially stable and well positioned to remain resilient in the future. Home prices remain strong, unemployment numbers are low, and our fund balance continues to exceed targets. This does not mean we don't have challenges. Some of our biggest challenges are that we are increasingly stretched too thin to respond to the call volume received by Public Safety staff in both the police and fire areas. In addition, our ability to meet asset management requirements for facilities will continue to decline over time as costs will outpace available funding which was seeded with one-time federal funding. Finally, the area with the most to lose under the current system is parks. We have exhausted all cost cutting alternatives unless a decision is made to cut services. Funding to maintain the parks in a safe and attractive manner is in serious jeopardy.

We also are becoming increasingly concerned with external factors that might create financial issues for us that are out of our control. Issues like the Ukrainian War, inflation, the Opioid crisis,



political divisiveness, cultural divisiveness, more guns on the streets, cyber-attacks, housing affordability, homelessness, and the precarious position these issues create for our economy. I will continue to protect our fund balances throughout the City in an attempt to weather any economic storm that lies ahead.

I fully anticipate if the Income Tax proposal does not pass, the City Council will have to consider placing a millage on the ballot to support our seventeen positions added in the last year. The current General Fund does not have the capacity or overlap to support these positions in the long-term. The City Council will need to consider a millage to support the added personnel and Parks Capital needs or cuts to personnel and parks programs in the next couple of fiscal years will be necessary. We will be bringing forward exact figures at a City Council meeting in the coming weeks, but it is likely that millage would be at least 1.5 mills.

This budget reflects a remarkable accomplishment for our entire staff. We are emerging from this global pandemic and adapting to our ever-changing world. However, we are experiencing some significant inflation. Increases in our property values may not be enough to cover the increases in costs. At this time, I am not optimistic that the current funding formula for the City of Wyoming will provide the necessary funding to maintain current services let alone add additional personnel and services.

## **Strategic Approach**

The City budgets for what is expected and continuously reviews the results of our operations and acts when the unexpected occurs. City management utilizes three strategic goals in developing the budget. Our first priority is always the safety of our residents and staff. Our second priority is ongoing training and professional development to ensure our lean staff is as effective as possible. This is particularly important as we operate with a smaller, more flexible workforce. The third priority is technology, which we believe is critical to delivering high-quality services. We continue to actively replace outdated technology and equipment including Police, Fire, and Information Technology. This equipment is essential to everyday operations of not only police and fire, it is the backbone of all City operations.

## **Budget Highlights**

- This will be the fourth year in a row the City budget includes 100% of the annual recommended pension and OPEB contribution for all groups, including the General Fund.
- This is the ninth year in a row we have held department heads to no increase in all budgeted expenditures that are not personnel or capital.

- Our health insurance fund, although unbudgeted, maintains a significant fund balance. Due to being self-funded, our health insurance fund use is based upon the number of claims filed. One or two significant medical claims can have a significant impact on our funding. This year we decreased the rates charged to each department by 4% based upon our claims experience and available fund balance.
- With the adoption of our flexible fund proposal, we now can use the millage levied for Library operations to also support Park capital investments. This funding will not support the ongoing needs of capital and preventive maintenance of the Library and Parks for the long term; however, it serves as a stop gap for the time being.
- Implemented the facilities asset management plan.
- Public Works, Streets and Engineering continue to focus on preventative maintenance, including expanded crack sealing on streets and tree maintenance. All asset management goals are met.
- In Utilities, we remain focused on preventative maintenance with video inspection and lining of sewer mains, implementation of the advanced metering infrastructure program and water main replacements. Other large projects include the construction of the first phase of a third Lake Michigan water supply pipeline, this will involve a bond process in late 2022. The budget continues to include slip lining of deteriorating sewer lines and water main replacement while addressing asset management recommendations.

I continue to be amazed at the ingenuity of our staff as we continue to provide exceptional service to our residents at staffing levels that predate 1990 and with 105 fewer positions today than in 2000. We are proud of our employees' efforts to find solutions to our budget challenges. We will continue to push for more by assessing cross-training opportunities, community partnerships, energy efficiency and staff and facility utilization.

## Looking Ahead

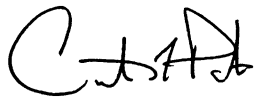
City Council ranks long-term fiscal stability as a high priority; however, stability or sustainability is impossible under our current revenue model. The structural deficit, although not as apparent in good economic times, is very real when the economy slows. Hopefully by the time we approve this budget, we will also be able to understand our future related to Police, Fire and Parks capital. Providing adequate funding for Police and Fire Departments is a top priority for not only these departments, but also our residents.

## Conclusion

Although this budget is recommended under my name, our team starts developing this document in December each year. Their dedication and commitment to the people of Wyoming is unmatched. Their continued ability to provide service under enormous financial pressure is nearly magic. I look forward to a challenging year, but history tells us the staff of the City of Wyoming are up to that challenge.

I would like to take a moment to thank our City Council members for their guidance and support throughout the development of this proposed budget, as well as the efforts of the entire City staff. Special thanks to all department heads and the Finance Department, especially Jodi Yenchar. Jodi took over as Finance Director when the budget was already under development, and to add to stress, an employee with much budget knowledge, left City of Wyoming employment. Jodi has made this work seamless, and in the end the City Council will have a solid financial guide for 2022-23.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'C. Holt', with a stylized flourish at the end.

Curtis Holt  
City Manager



City of Wyoming  
All Funds - Revenues and Other Sources, Expenditures and Other Uses, and Changes in Fund Balance  
Fiscal Year 2022 - 2023

	Estimated Beginning Fund Balance	Revenues and Other Sources	Expenditures and Other Uses	Excess (Deficiency)	Fund Balance End of Year
General Fund	\$ 11,999,907	\$ 38,464,491	\$ 39,276,026	\$ (811,535)	\$ 11,188,372
Major Streets	1,399,772	7,825,826	6,522,039	1,303,787	2,703,559
Local Streets	1,604,059	2,555,648	2,573,241	(17,593)	1,586,466
Public Safety	153,237	3,127,158	3,252,626	(125,468)	27,769
Fire	89,395	1,872,888	1,934,163	(61,275)	28,120
Police	1,514,687	3,129,329	3,473,975	(344,646)	1,170,041
Parks & Recreation	1,473,713	4,295,185	4,231,097	64,088	1,537,801
Sidewalk Snow Removal	221,977	502,104	502,084	20	221,997
Solid Waste Disposal	862,740	1,049,111	1,213,808	(164,697)	698,043
Building Inspections	1,665,043	1,702,255	1,721,605	(19,350)	1,645,693
Community Dev. Block Grant	-	1,224,003	1,224,003	-	-
Indigent Defense	-	-	-	-	-
Drug Law Enforcement	37,128	-	30,000	(30,000)	7,128
Capital Improvement	1,031,909	3,970,086	4,026,784	(56,698)	975,211
Library Maintenance	133,463	983,450	807,000	176,450	309,913
Federal Grants Fund	-	85,000	85,000	-	-
Sewer Bond Reserve	2,586,000	-	-	-	2,586,000
Sewer Construction Reserve	-	-	-	-	-
Sewer*	10,682,828	23,578,974	24,970,218	(1,391,244)	9,291,584
Sewer Total	13,268,828	23,578,974	24,970,218	(1,391,244)	11,877,584
Water*	6,809,308	26,684,436	27,271,750	(587,314)	6,221,994
Water Construction Reserve	-	-	-	-	-
Water Bond Reserve	1,842,351	-	-	-	1,842,351
Water Total	8,651,659	26,684,436	27,271,750	(587,314)	8,064,345
Motor Pool*	2,595,263	4,423,156	4,291,944	131,212	2,726,475
Motor Pool Depreciation Reserve*	3,285,359	2,065,000	712,500	1,352,500	4,637,859
Motor Pool Total	5,880,622	6,488,156	5,004,444	1,483,712	7,364,334
Capital Projects Revolving	4,226,153	20,634	409,840	(389,206)	3,836,947
Total	\$ 54,214,292	\$ 127,473,734	\$ 128,529,703	\$ (970,969)	\$ 53,243,323
Less Transfers Between Funds		(10,585,764)	(10,585,764)		
Less Admin Fee Between Funds		(4,428,742)	(4,146,530)		
Grand Total Revenue and Expenditures		112,459,228	113,797,409		

\* Represents working capital balance (current assets less current liabilities)

Funds That Are Not Approved as Part of City's Budget (provided for informational purposes only):

	Estimated Beginning Fund Balance	Revenues and Other Sources	Expenditures and Other Uses	Excess (Deficiency)	Fund Balance End of Year
Self Insurance Funds:					
General Liability	\$ 2,570,909	\$ 521,787	\$ 505,273	\$ 16,514	\$ 2,587,423
Fleet Insurance	591,928	154,316	167,592	(13,276)	578,652
Property Insurance	1,712,022	151,853	292,586	(140,733)	1,571,289
Life Insurance	12,919	31,000	29,880	1,120	14,039
Worker's Compensation	3,445,291	686,654	543,741	142,913	3,588,204
Health Insurance	7,339,042	9,656,775	9,155,591	501,184	7,840,226
Dental Insurance	313,929	375,845	380,930	(5,085)	308,844
Self Insurance Sub-Total	15,986,040	11,578,230	11,075,593	502,637	16,488,677
Pension Fund	215,470,130	18,241,615	15,145,064	3,096,551	218,566,681
OPEB Fund	68,861,204	6,576,616	2,883,670	3,692,946	72,554,150
Total	\$ 300,317,374	\$ 36,396,461	\$ 29,104,327	\$ 7,292,134	\$ 307,609,508
Less Admin Fee Between Funds			(282,212)		
Grand Total Revenue and Expenditures		309,289,608	296,596,854		

City of Wyoming, Michigan  
**Property Tax Millage Rate Schedule**

	Actual						Budget	With Income Tax	With Income Tax
	2017	2018	2019	2020	2021	2022	2023	2023	2024
<b>General Operations</b>	4.6695	4.8938	4.8938	4.8571	4.8347	4.7945	4.7206	7.1450	4.6000
<b>Fire Services</b>	0.7500	0.7487	0.7487	0.7430	0.7394	0.7332	0.7219	0	0
<b>Police Services</b>	1.2500	1.2478	1.2478	1.2384	1.2326	1.2223	1.2034	0	0
<b>Parks &amp; Recreation</b>	1.5000	1.4973	1.4973	1.4860	1.4791	1.4668	1.4442	0	0
<b>Sidewalks</b>	0.2000	0.1996	0.1496	0.1484	0.1974	0.1957	0.1926	0	0
<b>Yard Waste</b>	0.3500	0.3500	0.4000	0.4000	0.4000	0.4000	0.4000	0.4000	0.4000
<b>Library Maintenance</b>	0.3700							0	0
<b>Library Debt Service</b>								0	0
<b>Library Ops/Parks Capital</b>		0.3693	0.3693	0.3665	0.3648	0.3617	0.3561	0	0
<b>Capital Projects</b>	1.5678	1.5650	1.5650	1.5532	1.4960	1.4960	1.4960	0	0
<b>Public Safety</b>	1.2500	1.2477	1.2477	1.2383	1.2348	1.2245	1.2056	0	0
<b>Total Mills</b>	<b>11.9073</b>	<b>12.1192</b>	<b>12.1192</b>	<b>12.0309</b>	<b>11.9788</b>	<b>11.8947</b>	<b>11.7404</b>	<b>7.5450</b>	<b>5.0000</b>

	Authorized*	Headlee Limit	Levied	Available
Charter-Aggregate	11.0900	10.2215	10.1348	0.0867
Charter-Public Safety	1.2500	1.2143	1.2056	0.0087
State-Yard Waste	3.0000	2.7046	0.4000	2.3046
<b>Total Tax Rate</b>	<b>15.3400</b>	<b>14.1404</b>	<b>11.7404</b>	<b>2.4000</b>

\* Millage Authorized by Election, Charter, etc.

City of Wyoming, Michigan  
**Administrative Fee Allocation**

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Proposed</u>
202	Major Streets Fund	\$ 301,071	\$ 344,054	\$ 286,273
203	Local Streets Fund	264,073	189,307	209,224
208	Parks and Recreation Fund	420,664	498,666	412,443
211	Sidewalk Fund	39,228	46,594	44,084
230	Solid Waste Disposal Fund	80,414	67,744	88,567
249	Inspections Fund	128,682	95,720	101,025
400	Capital Improvement Fund	215,456	210,164	230,403
401	Library Fund	42,976	44,768	67,870
590	Sewer Fund	968,456	1,087,892	1,028,012
591	Water Fund	1,002,874	1,217,088	1,387,276
661	Motor Pool Fund	199,219	234,266	206,013
678-684	Insurance Funds	302,034	292,368	282,212
800	Capital Revolving Fund	27,108	26,610	85,340
	<b>Total</b>	<b><u>\$ 3,992,255</u></b>	<b><u>\$ 4,355,241</u></b>	<b><u>\$ 4,428,742</u></b>

**City of Wyoming, Michigan**  
**Transfers Between Funds**

	<u><b>Transfers Out</b></u>	<u><b>Transfers In</b></u>
General Fund	\$ -	\$ 8,685,764
Public Safety Fund	3,252,626	-
Fire Fund	1,934,163	-
Police Fund	3,473,975	-
DDA Fund	25,000	-
Total	<u>8,685,764</u>	<u>8,685,764</u>
 Motor Pool Reserve Fund	 -	 1,900,000
Motor Pool Equipment Fund	<u>1,900,000</u>	<u>-</u>
Total	<u>1,900,000</u>	<u>1,900,000</u>
 <b>Grand Total of Transfers</b>	 <b><u>\$ 10,585,764</u></b>	 <b><u>\$ 10,585,764</u></b>

CITY OF WYOMING  
PERSONNEL SCHEDULE FOR FISCAL YEAR 2022-2023

<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2019-2020</u>	<u>Budgeted 2020-2021</u>	<u>Budgeted 2021-2022</u>	<u>Budgeted 2022-2023</u>
<b>MANAGER 172</b>	CITY MANAGER	16020		1.00	1.00	1.00	1.00
	DEPUTY CITY MANAGER	16030		1.00	1.00	1.00	1.00
	CITY ATTORNEY	16025		1.00	1.00	1.00	1.00
	DIRECTOR OF HUMAN RESOURCES	16055		1.00	1.00	1.00	1.00
	ADMINISTRATIVE ASSISTANT	16007		1.00	1.00	1.00	2.00
	ANALYTICS PROJECT SPECIALIST	10020	G63	1.00	1.00	1.00	0.00
	MANAGEMENT ANALYST	16091		0.00	0.00	0.00	1.00
	ASSISTANT CITY ATTORNEY	16026		0.00	0.00	0.00	1.00
	COMMUNICATIONS SPECIALIST	16009		1.00	1.00	1.00	1.00
	HUMAN RESOURCE SPECIALIST	16008		2.00	2.00	2.00	2.00
	INDIGENT DEFENSE ADMIN (grant funded)	16090		0.00	0.00	0.00	1.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	2.00	1.00
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	0.00	1.00
	RISK CONTROL SUPERVISOR	15350	A28	1.00	1.00	1.00	1.00
	SECRETARY II	10263	G41	1.00	1.00	1.00	1.00
	PT - ADMIN ASSISTANT TO CITY ATTY	11206		0.50	0.50	0.50	0.00
				<b>12.50</b>	<b>12.50</b>	<b>13.50</b>	<b>16.00</b>
<b>DISTRICT COURT 136</b>	COURT ADMINISTRATOR	15130	A40	1.00	1.00	1.00	1.00
	DEPUTY COURT ADMINISTRATOR	15160	A24	1.00	1.00	1.00	1.00
	CHIEF PROBATION OFFICER	10250	G71	1.00	1.00	1.00	1.00
	COURT RECORDER	15145	A12	2.00	2.00	2.00	2.00
	DEPUTY COURT CLERK	10083	G21	2.00	2.00	5.00	5.00
	DEPUTY COURT CLERK I	10085	G21	2.00	1.00	0.00	0.00
	DEPUTY COURT CLERK II	10086	G29	2.00	2.00	0.00	0.00
	DEPUTY COURT CLERK III	10087	G37	1.00	1.00	1.00	1.00
	PROBATION OFFICER	10245	G63	2.00	2.00	2.00	2.00
	SENIOR DEPUTY COURT CLERK	10283	G37	2.00	3.00	3.00	3.00
	PT - BAILIFF	11021		2.50	2.50	2.50	2.50
	PT - DEPUTY COURT CLERK	11083		1.00	1.00	1.00	1.00
	PT - MAGISTRATE	51030		0.50	0.50	0.50	0.50
				<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>
<b>FINANCE 201</b>	FINANCE DIRECTOR	16035		1.00	1.00	1.00	1.00
	ACCOUNT CLERK II	10016	G41	2.00	1.00	1.00	1.00
	ACCOUNTANT	15010	A22	0.00	1.00	2.00	1.00
	ACCOUNTING SPECIALIST I	10018	G37	1.00	2.00	3.00	1.00
	ACCOUNTING SPECIALIST II	10019	G41	1.00	1.00	0.00	2.00
	SENIOR ACCOUNTANT	15358	A28	2.00	1.00	0.00	1.00
				<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>ASSESSOR 209</b>	CITY ASSESSOR	15090		1.00	1.00	1.00	1.00
	OFFICE SPECIALIST I	10205	G21	1.00	0.00	0.00	0.00
	CERTIFIED PROPERTY EXAMINER	10050	G55	0.00	0.00	2.00	2.00
	OFFICE SPECIALIST II	10206	G37	0.00	1.00	1.00	1.00
	PROPERTY EXAMINER II	10256	G55	2.00	2.00	0.00	1.00
	PROPERTY EXAMINER III	10257	G63	2.00	2.00	1.00	0.00
	PROPERTY EXAMINER SUPERVISOR	15315	A30	0.00	0.00	1.00	1.00
	PT - CLERICAL	11013		0.50	0.50	0.50	0.00
				<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.00</b>
<b>CITY CLERK 215</b>	CITY CLERK	16010		1.00	1.00	1.00	1.00
	DEPUTY CLERK	15150	A18	1.00	1.00	1.00	1.00
	OFFICE CLERK II	10201	G21	1.00	0.00	0.00	0.00
	OFFICE SPECIALIST I	10205	G21	1.00	2.00	2.00	2.00
	SECRETARY	10260	G27	1.00	1.00	1.00	1.00
				<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>TREASURER 253</b>	CITY TREASURER	15110	A40	1.00	1.00	1.00	1.00
	DEPUTY TREASURER	15190	A22	1.00	1.00	1.00	1.00
	ACCOUNTING SPECIALIST I	10018	G37	1.00	1.00	1.00	1.00
	ACCOUNTING SPECIALIST II	10019	G41	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST II	10206	G37	2.00	2.00	2.00	2.00
				<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2019-2020</u>	<u>Budgeted 2020-2021</u>	<u>Budgeted 2021-2022</u>	<u>Budgeted 2022-2023</u>
<b>INFORMATION TECHNOLOGY</b> 258	DIRECTOR OF INFORMATION TECH.	15205	A40	1.00	1.00	1.00	1.00
	INFORMATION TECH SPECIALIST I	10285	G55	2.00	1.00	1.00	1.00
	INFORMATION TECH SPECIALIST II	10287	G63	3.00	4.00	4.00	2.00
	INFORMATION TECH SPECIALIST III	10286	G71	0.00	0.00	0.00	2.00
	INFORMATION TECH SUPERVISOR	15260	A32	2.00	2.00	2.00	2.00
	PT - OFFICE SPECIALIST I	11205		0.50	0.50	0.50	0.50
				<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>
<b>FACILITIES</b> 267	BUILDING MAINTENANCE WORKER III	10042	G47	0.00	0.00	1.00	1.00
	FACILITIES TECHNICIAN 3	10215	G47	0.00	0.00	1.00	1.00
	MAINTENANCE TECHNICIAN I	10180	G33	0.00	0.00	1.00	1.00
	PARKS & FACILITIES TECH I	10219	G37	0.00	0.00	1.00	1.00
	PT - CLERICAL	11013		0.00	0.00	0.50	0.00
				<b>0.00</b>	<b>0.00</b>	<b>4.50</b>	<b>4.00</b>
<b>POLICE</b> 305, 308, 310 313, 315, 312	DIRECTOR OF POLICE & FIRE SERVICES	16046		1.00	1.00	1.00	1.00
	DEPUTY DIRECTOR OF PUBLIC SAFETY	16085		0.00	0.00	0.00	1.00
	ACCOUNTING SPECIALIST I	10018	G37	1.00	1.00	1.00	1.00
	ADMINISTRATIVE SPECIALIST	15062	A16	2.00	2.00	2.00	2.00
	EVIDENCE TECHNICIAN I	10105	G41	3.00	3.00	2.00	0.00
	EVIDENCE TECHNICIAN III	10107	G63	2.00	2.00	3.00	0.00
	FLEET AND BUILDING CUSTODIAN	10108	G05	0.00	0.00	0.00	0.50
	FORENSIC SCIENCE UNIT SUPERVISOR	15285	A26	0.00	0.00	0.00	1.00
	FORENSIC SCIENCE TECHNICIAN I	10190	G41	0.00	0.00	0.00	1.00
	FORENSIC SCIENCE TECHNICIAN II	10191	G59	0.00	0.00	0.00	3.00
	FORENSIC SCIENCE TECHNICIAN III	10192	G71	0.00	0.00	0.00	1.00
	MAINTENANCE TECHNICIAN 1	10180	G33	1.00	1.00	0.00	0.00
	OFFICE SPECIALIST I (Office Clerk I)	10205	G21	4.00	5.00	5.00	1.00
	OFFICE SPECIALIST II (Office Clerk II)	10206	G37	1.00	0.00	0.00	3.00
	POLICE CAPTAIN	22040	L15	2.00	2.00	2.00	2.00
	POLICE LIEUTENANT	22050	L12	5.00	5.00	5.00	5.00
	POLICE OFFICER*	20300	P30	68.00	68.00	68.00	76.00
	POLICE SERGEANT	22060	L09	12.00	12.00	12.00	14.00
	TECHNICAL SUPPORT SUPERVISOR	15385	A24	1.00	1.00	1.00	0.00
	*Includes 6 funded through COPS grant			<b>103.00</b>	<b>103.00</b>	<b>102.00</b>	<b>112.50</b>
<b>FIRE</b> 337, 339	FIRE CHIEF	16045		1.00	1.00	1.00	1.00
	DEPUTY FIRE CHIEF	16047		1.00	1.00	1.00	1.00
	FIRE CAPTAIN-TRAINING OFFICER	30100	F25	0.00	0.00	0.00	1.00
	FIRE EQUIPMENT OPERATOR	30110	F10	6.00	6.00	6.00	3.00
	FIRE INSPECTOR	30130	F20	1.00	1.00	1.00	1.00
	FIRE LIEUTENANT	30140	F15	3.00	3.00	3.00	6.00
	FIRE MARSHAL	30150	F25	1.00	1.00	1.00	1.00
	FIREFIGHTER	30120	F05	18.00	18.00	18.00	24.00
	OFFICE SPECIALIST I	10205	G21	1.00	0.00	0.00	0.00
	OFFICE SPECIALIST II	10206	G37	0.00	1.00	1.00	1.00
	PT FIREFIGHTER	31003		0.00	0.00	0.00	0.50
				<b>32.00</b>	<b>32.00</b>	<b>32.00</b>	<b>39.50</b>
<b>INSPECTIONS</b> 371	BUILDING INSPECTIONS SUPERVISOR	15078	A28	1.00	1.00	1.00	1.00
	BUILDING INSPECTOR	10035	G67	1.00	1.00	2.00	1.00
	BUILDING INSPECTOR II	10036	G73	1.00	1.00	0.00	0.00
	BUILDING INSPECTOR TRAINEE	10036	G61	0.00	0.00	0.00	1.00
	CODE ENFORCEMENT INSPECTOR	10037	G53	1.00	1.00	1.00	1.00
	COMMERCIAL-IND. BUILDING INSPECTOR	10065	G71	0.00	0.00	0.00	1.00
	ELECTRICAL INSPECTOR	10090	G67	1.00	1.00	0.00	0.00
	HOUSING INSPECTOR	10115	G67	2.00	2.00	2.00	2.00
	MECHANICAL INSPECTOR	10225	G67	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST I (Office Clerk II)	10205	G21	1.00	1.00	0.00	0.00
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	1.00	2.00
	PLUMBING INSPECTOR	10225	G67	1.00	1.00	1.00	1.00
	REGISTERED BUILDING OFFICIAL	15349	A24	0.00	0.00	1.00	1.00
	SECRETARY	10260	G27	1.00	1.00	0.00	0.00
	PT - OFFICE SPECIALIST I	11205		0.00	0.00	0.50	0.00
				<b>11.00</b>	<b>11.00</b>	<b>10.50</b>	<b>12.00</b>
<b>PLANNING</b> 400	DIRECTOR OF PLANNING & ECON. DEV.	16080		0.00	0.00	1.00	1.00
	CITY PLANNER	15100	A36	1.00	1.00	0.00	0.00
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	1.00	1.00
	PLANNER I	10220	G55	1.00	1.00	1.00	0.00
	PLANNER II	15306	A20	0.00	0.00	0.00	2.00
	PRINCIPAL PLANNER	15310	A30	0.00	0.00	1.00	0.00
				<b>2.00</b>	<b>2.00</b>	<b>4.00</b>	<b>4.00</b>





<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2019-2020</u>	<u>Budgeted 2020-2021</u>	<u>Budgeted 2021-2022</u>	<u>Budgeted 2022-2023</u>
UTILITIES 590, 591	DEPUTY DIRECTOR OF PW	15170	A48	1.00	0.00	0.00	0.00
	ADMINISTRATIVE SPECIALIST	15062	A16	0.00	0.00	0.00	1.00
	BUILDING MAINTENANCE WORKER II	10041	G37	1.00	1.00	1.00	1.00
	BUILDING MAINTENANCE TECHNICIAN	10038	G43	1.00	1.00	1.00	1.00
	CHEMIST	10058	G71	2.00	2.00	2.00	2.00
	CUSTODIAN	10078	G21	1.00	0.00	0.00	0.00
	ENVIRONMENTAL SERVICE INSPECTOR	10135	G63	3.00	3.00	4.00	4.00
	ENVIRONMENTAL SERVICE SUPERVISOR	15247	A28	1.00	1.00	1.00	1.00
	ENVIRONMENTAL SERVICE SPECIALIST	10130	G55	1.00	1.00	1.00	1.00
	LABORATORY SERVICES MANAGER	15270	A36	1.00	1.00	1.00	1.00
	LABORATORY TECHNICIAN I	10153	G55	2.00	2.00	2.00	2.00
	LABORATORY TECHNICIAN II	10154	G63	3.00	3.00	3.00	3.00
	MAINTENANCE TECHNICIAN 2	10181	G45	3.00	6.00	6.00	4.00
	MAINTENANCE TECHNICIAN 3	10182	G55	13.00	10.00	10.00	12.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST II	10206	G37	1.00	1.00	1.00	0.00
	SHOP FOREMAN	15370	A24	2.00	1.00	1.00	1.00
	TREATMENT PLANT TRAINEE	10305	G35	0.00	0.00	0.00	2.00
	UTILITY MAINTENANCE II	10321	G55	1.00	1.00	1.00	1.00
	UTILITY MAINTENANCE III	10322	G63	0.00	0.00	0.00	1.00
	UTILITY MAINTENANCE ELECTRICIAN	10325	G67	2.00	2.00	2.00	1.00
	UTILITY MAINTENANCE FOREMAN	15400	A24	0.00	1.00	1.00	1.00
	UTILITY MAINTENANCE MANAGER	15405	A36	1.00	1.00	1.00	1.00
	UTILITY PLANT OPERATOR I	10356	G45	2.00	3.00	3.00	3.00
	UTILITY PLANT OPERATOR II	10355	G59	12.00	11.00	11.00	9.00
	UTILITY PLANT SUPERINTENDENT	15430	A40	2.00	2.00	2.00	2.00
	PT - COURIER	11030		1.00	1.00	1.00	1.00
				<b>58.00</b>	<b>56.00</b>	<b>57.00</b>	<b>57.00</b>
				<b>354.00</b>	<b>351.50</b>	<b>356.50</b>	<b>378.50</b>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

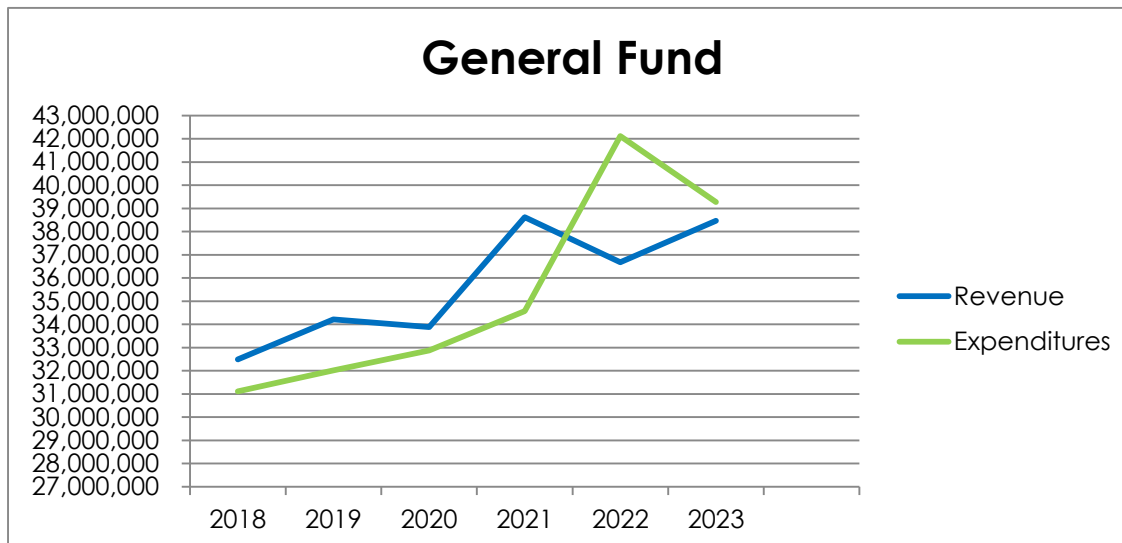
	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>101 General Fund</b>				
Revenue				
Taxes	\$ 13,265,108	\$ 13,265,108	\$ 13,178,817	\$ 13,761,513
Licenses and Permits	1,090,000	1,090,000	1,030,633	1,010,685
Federal Grants	5,000	566,910	522,492	455,000
State Grants	7,506,221	7,722,854	7,832,766	8,313,270
Contributions from Local Units	398,895	463,895	335,000	273,461
Charges for Service	4,407,403	4,407,403	4,406,906	4,479,018
Fines and Forfeitures	1,500,000	1,500,000	1,000,000	1,000,000
Interest and Rentals	325,660	325,660	352,660	371,080
Other Revenues	139,227	157,868	183,539	114,700
Other Financing Sources	7,832,780	7,832,780	7,832,780	8,685,764
Revenue Totals	<u>36,470,294</u>	<u>37,332,477</u>	<u>36,675,593</u>	<u>38,464,491</u>
Expenditures				
Personnel Services	28,112,874	29,088,233	29,069,108	30,145,480
Supplies	741,985	858,785	811,569	700,508
Other Services and Charges	7,407,981	7,930,308	7,354,706	7,683,316
Capital Outlay	323,642	1,095,734	873,692	746,722
Transfers Out	-	4,000,000	4,007,091	-
Expenditure Totals	<u>36,586,483</u>	<u>42,973,060</u>	<u>42,116,166</u>	<u>39,276,026</u>
<b>Fund Total</b>	(116,189)	(5,640,583)	(5,440,573)	(811,535)
<b>Fund Balance, Beginning</b>	<u>17,440,480</u>	<u>17,440,480</u>	<u>17,440,480</u>	<u>11,999,907</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 17,324,291</u></u>	<u><u>\$ 11,799,897</u></u>	<u><u>\$ 11,999,907</u></u>	<u><u>\$ 11,188,372</u></u>

Expenditure detail by program - See Next Page

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>Expenditure detail by program</b>				
10100-City Council	\$ 121,760	\$ 128,760	\$ 121,760	\$ 132,796
10300-City Council - Communication	74,000	262,000	254,800	67,500
13600-District Court	1,810,899	1,850,041	1,767,551	1,737,327
13610-District Court - Building	231,010	543,463	387,296	258,332
15100-District Court - Probation	366,717	650,945	666,142	369,683
17200-City Manager	1,687,326	1,639,326	1,544,774	1,929,557
20100-Finance - Accounting	935,003	935,003	961,519	960,874
25300-Finance - Treasurer	404,139	404,139	398,267	423,938
73200-Finance - Cable TV Commission	461,000	461,000	449,410	436,000
20900-Assessor	870,768	870,768	878,497	848,293
24700-Assessor - Board of Review	7,231	7,231	4,386	4,472
21000-Attorney - Legal Services	684,165	694,165	796,698	717,025
19100-City Clerk - Election	141,163	141,163	123,302	198,656
21500-City Clerk	577,471	587,546	580,225	599,462
24800-Purchasing - Central Services	115,853	115,853	115,853	115,853
26500-Purchasing - City Hall	1,260	1,260	1,253	1,240
25800-Information Technology	2,077,803	2,095,303	2,109,223	2,227,037
26700-Facilities Maintenance	377,982	377,982	351,500	372,989
30500-Police - Administration Services	1,482,630	1,568,416	1,628,628	1,524,716
30610-Police - Building	439,508	439,508	365,330	449,230
30700-Police - Records Management	424,189	424,189	406,524	434,868
31000-Police - Detective Bureau	3,129,252	3,134,332	3,088,216	3,204,096
31200-Police - Forensic Science Unit	772,978	791,230	783,700	770,178
31500-Police - Patrol	10,548,968	10,883,558	11,140,981	12,070,077
31504-Police - OHSP - OWI	-	81,619	38,541	-
31506-Police - OHSP - Strategic Traffic Enf	-	184,161	184,161	-
31600-Police - Crossing Guard	90,520	90,520	86,000	94,059
31700-Police - Senior Volunteer	-	-	-	-
32000-Police - Training	110,300	110,300	100,000	170,300
32100-Police - ACT 302 Training Funds	15,000	30,773	15,750	-
32500-Police - Communications/Dispatch	699,470	699,470	695,020	636,620
33400-Police - Jail	300,050	297,170	180,000	365,550
33700-Fire - Administration Services	493,321	495,852	480,719	684,546
33800-Fire - Buildings	199,772	465,173	441,666	194,674
33900-Fire - Fighting	4,908,760	5,484,377	5,262,950	5,243,187
33901-Fire - Dual Empl. Reserves	125,127	125,127	47,621	100,084
33902-Fire - Fighting - Paid on Call	83,877	83,877	15,130	81,162
34100-Fire - Prevention	307,767	308,017	323,736	334,608
42600-Fire - Civil Defense	8,325	8,325	7,342	8,425
40000-Planning	567,119	567,119	374,728	517,676
41000-Zoning Board of Appeals	-	-	-	57,887
72800-Economic Development	20,000	20,000	20,000	20,000
44100-Public Works - Administration	9,000	9,000	9,000	9,000
44612-Public Works - Kentwood Hwys/St	1,774	1,774	-	1,333
44613-Public Works - Other Govt/Agencies	3,146	3,146	839	2,667
44800-Public Works - Street Lighting	890,080	890,080	890,037	890,050
75300-Community Outreach Programs	10,000	10,000	10,000	10,000
99900-Transfers	-	4,000,000	4,007,091	-
	<u>\$ 36,586,483</u>	<u>\$ 42,973,060</u>	<u>\$ 42,116,166</u>	<u>\$ 39,276,026</u>



#### 2023 Revenue Estimate Highlights:

- |                                 |   |
|---------------------------------|---|
| Taxable Value                   | <ul style="list-style-type: none"> <li>Estimated tax revenue of \$13,761,513 - a 4.42% increase over the 2022 estimate including CPI increase of 3.3% and assessments on new construction</li> <li>Includes \$304,663 in PILOT payments from Water and Sewer Funds</li> </ul> |
| State Shared Revenue            | <ul style="list-style-type: none"> <li>Estimate of \$8,103,820 including EVIP - a 8.79% increase from 2022 estimate</li> <li>Includes increases in Governor's proposed budget</li> </ul>  |
| District Court Income           | <ul style="list-style-type: none"> <li>Estimate of \$1,000,000 - consistent with 2022 estimate</li> </ul>   |
| General Fund Administrative Fee | <ul style="list-style-type: none"> <li>Increase of \$73,112 compared to 2022 estimate</li> </ul>  |
| Transfers                       | <ul style="list-style-type: none"> <li>Increase of \$852,984 from the Police, Fire and Public Safety Millages</li> </ul>  |

#### 2023 Expenditure Highlights:

- |                        |  |
|------------------------|--|
| Cable TV Commission    | <ul style="list-style-type: none"> <li>Represents 48% of collections</li> </ul>  |
| Clerk                  | <ul style="list-style-type: none"> <li>Includes \$28,000 for service agreements for tabulators, high speed scanners and voter assistance terminal</li> </ul>   |
| Information Technology | <ul style="list-style-type: none"> <li>Includes \$100,000 for cyber security monitoring and response</li> <li>Includes \$60,000 to upgrade server operating system</li> <li>Includes \$50,000 to upgrade Microsoft Office 365 licensing</li> </ul>   |
| Police                 | <ul style="list-style-type: none"> <li>Capital outlay of \$391,800 for 6 additional patrol cruisers due to hiring of additional patrol cruisers</li> <li>Includes \$38,000 for additional computers, \$57,000 for uniforms and body cameras and \$95,500 in additional fuel expense and motor pool fees related to hiring of additional officers</li> <li>Includes \$30,000 annual maintenance fees for new FLOCK cameras</li> <li>Includes additional \$185,500 in Kent County Jail fees due to projected return to pre-pandemic volumes</li> </ul> |
| Fire                   | <ul style="list-style-type: none"> <li>Capital outlay of \$63,000 for Fire Training Captain vehicle</li> <li>Includes \$10,000 for Fire Training Captain certifications</li> </ul>   |

**City of Wyoming**  
**General Fund**  
**The Essential 5 X 5 Budget**

**\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\***

	<b>FYE Estimate 2022</b>	<b>Budget 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>
Beginning Reserves	17,440,480	11,999,907	11,188,372	9,702,901	7,715,532	5,079,924
Revenues	36,675,593	38,464,491	37,879,278	38,443,477	38,900,488	39,367,619
Expenses	42,116,166	39,276,026	39,364,749	40,430,845	41,536,097	42,654,715
Surplus or (Deficit)	(5,440,573)	(811,535)	(1,485,471)	(1,987,368)	(2,635,609)	(3,287,096)
Ending Reserves	<b>11,999,907</b>	<b>11,188,372</b>	<b>9,702,901</b>	<b>7,715,532</b>	<b>5,079,924</b>	<b>1,792,828</b>

**Major Revenue Assumptions**

Property Taxes			1.2%	2.0%	1.4%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

**Major Expenditure Assumptions**

General Inflation			3.0%	3.0%	3.0%	3.0%
Professional Svcs			3.0%	3.0%	3.0%	3.0%
Wages: General	2022 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			3.0%	3.0%	3.0%	3.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%



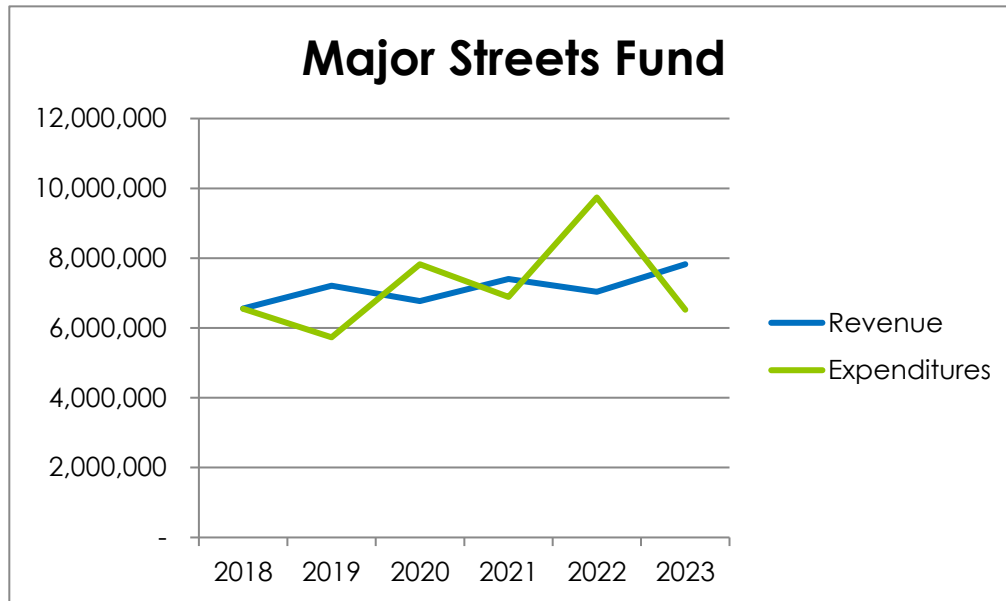
City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>110 Allocation Fund</b>				
Revenue				
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Revenue Totals	-	-	-	-
Expenditures				
Personnel Services	145,044	145,044	118,679	138,110
Supplies	4,800	4,800	4,800	42,400
Other Services and Charges	12,729	12,729	11,032	19,182
Capital Outlay	-	-	-	-
Transfers Out	(162,573)	(162,573)	(134,511)	(199,692)
Expenditure Totals	-	-	-	-
<b>Fund Total</b>	-	-	-	-
<b>Fund Balance, Beginning</b>	-	-	-	-
<b>Fund Balance, Ending</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditure detail by program (before transfers out)</b>				
22800-HR/Risk Management	\$ 162,573	\$ 162,573	\$ 134,511	\$ 199,692
	\$ 162,573	\$ 162,573	\$ 134,511	\$ 199,692

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>202 Major Streets Fund</b>				
Revenue				
Licenses and Permits	\$ 285,000	\$ 285,000	\$ 335,000	\$ 335,000
Federal Grants	-	-	-	-
State Grants	6,639,000	6,639,000	6,600,000	7,411,826
Charges for Service	15,000	15,000	40,000	20,000
Interest and Rentals	26,374	26,374	35,900	37,000
Other Revenues	34,500	44,500	26,000	22,000
Other Financing Sources	-	-	-	-
Revenue Totals	<u>6,999,874</u>	<u>7,009,874</u>	<u>7,036,900</u>	<u>7,825,826</u>
Expenditures				
Personnel Services	1,467,755	1,469,855	1,384,772	1,345,229
Supplies	473,080	473,080	474,080	484,580
Other Services and Charges	1,761,668	1,771,668	1,692,461	1,692,230
Capital Outlay	2,862,500	4,042,813	5,039,212	3,000,000
Transfers Out	-	-	1,148,000	-
Expenditure Totals	<u>6,565,003</u>	<u>7,757,416</u>	<u>9,738,525</u>	<u>6,522,039</u>
<b>Fund Total</b>	434,871	(747,542)	(2,701,625)	1,303,787
<b>Fund Balance, Beginning</b>	<u>4,101,397</u>	<u>4,101,397</u>	<u>4,101,397</u>	<u>1,399,772</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 4,536,267</u></u>	<u><u>\$ 3,353,854</u></u>	<u><u>\$ 1,399,772</u></u>	<u><u>\$ 2,703,559</u></u>
<b>Expenditure detail by program</b>				
46300-Street Maintenance	\$ 4,395,742	\$ 5,577,655	\$ 6,470,452	\$ 4,465,029
47400-Traffic Services	1,061,540	1,072,040	1,069,616	1,024,341
47800-Winter Maintenance	725,667	725,667	669,403	708,396
48300-Street Administration	382,054	382,054	381,054	324,273
48400-Transfers to Local Streets	-	-	1,148,000	-
	<u><u>\$ 6,565,003</u></u>	<u><u>\$ 7,757,416</u></u>	<u><u>\$ 9,738,525</u></u>	<u><u>\$ 6,522,039</u></u>



#### 2023 Revenue Estimate Highlights:

- State M.V.H.F. Revenue • Estimated revenue of \$6,821,000 - a \$221,000 increase (3.35%) over the 2022 estimate
- Other Revenue • There are no other significant revenue changes expected for FY 2023

#### 2023 Expenditure Highlights:

- |                       |  |
|-----------------------|--|
| Street Maintenance    | <ul style="list-style-type: none"> <li>Continued emphasis on durapatching and crack sealing programs</li> <li>Capital outlay of \$3,000,000 for resurfacing throughout the City.</li> </ul>                          |
| Traffic Services      | <ul style="list-style-type: none"> <li>No major changes in expected expenditures</li> </ul>  |
| Winter Maintenance    | <ul style="list-style-type: none"> <li>Includes \$18,500 for AVL pilot and road temp sensors</li> <li>Increase of \$25,000 over 2022 estimate in operating supplies which consists of brine and road salt</li> </ul> |
| Street Administration | <ul style="list-style-type: none"> <li>Transfer to local streets will be determined when resurfacing bid is awarded</li> <li>Decrease of \$57,000 from 2022 estimate in general fund administrative fees</li> </ul>  |

**City of Wyoming**  
**Major Streets Fund**  
**The Essential 5 X 5 Budget**

**\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\***

	<b>FYE Estimate</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2026</u></b>	<b><u>2027</u></b>
Beginning Reserves	4,101,397	1,399,772	2,703,559	3,443,126	4,306,887	5,113,082
Revenues	7,036,900	7,825,826	8,052,559	8,275,693	8,501,319	8,747,096
Expenses	9,738,525	6,522,039	7,312,992	7,411,932	7,695,124	7,918,406
Surplus or (Deficit)	(2,701,625)	1,303,787	739,567	863,762	806,194	828,690
Ending Reserves	<b>1,399,772</b>	<b>2,703,559</b>	<b>3,443,126</b>	<b>4,306,887</b>	<b>5,113,082</b>	<b>5,941,771</b>

**Major Revenue Assumptions**

Property Taxes			1.2%	2.0%	1.4%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

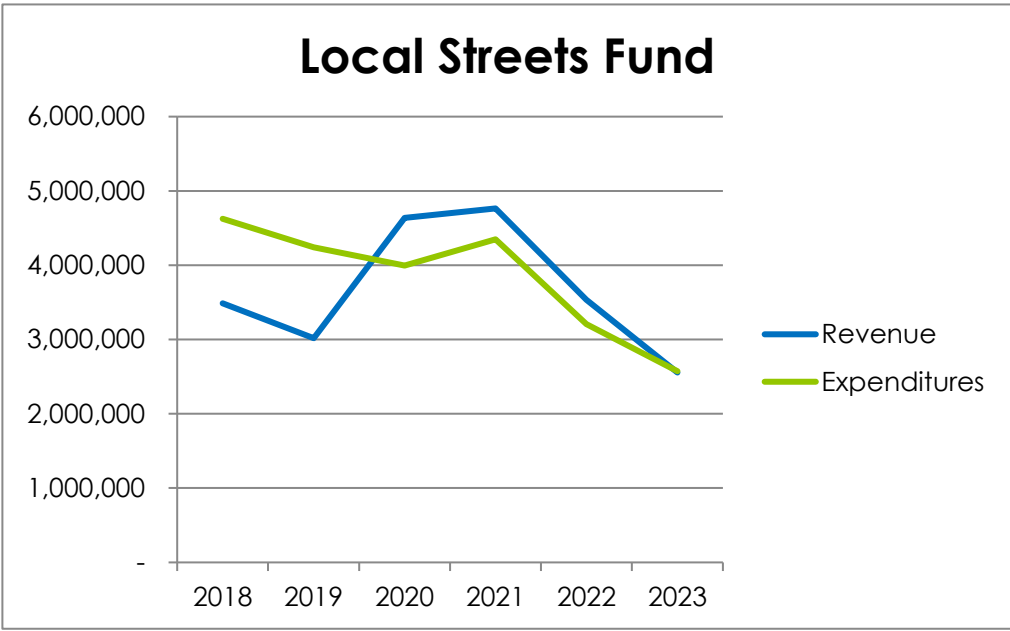
**Major Expenditure Assumptions**

General Inflation			3.0%	3.0%	3.0%	3.0%
Professional Svcs			3.0%	3.0%	3.0%	3.0%
Wages: General	2022 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			3.0%	3.0%	3.0%	3.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>203 Local Streets Fund</b>				
Revenue				
Licenses and Permits	\$ 20,000	\$ 20,000	\$ 30,000	\$ 20,000
Federal Grants	-	-	-	-
State Grants	2,213,000	2,213,000	2,200,000	2,470,608
Taxes	-	-	429	5,130
Charges for Service	10,000	10,000	25,000	15,000
Interest and Rentals	7,000	7,000	12,800	14,800
Other Revenues	16,500	16,500	118,859	30,110
Other Financing Sources	-	-	1,148,000	-
Revenue Totals	<u>2,266,500</u>	<u>2,266,500</u>	<u>3,535,088</u>	<u>2,555,648</u>
Expenditures				
Personnel Services	857,403	857,703	848,941	786,076
Supplies	182,140	182,140	175,840	189,650
Other Services and Charges	1,057,218	1,057,218	1,035,919	1,097,515
Capital Outlay	-	1,212,928	1,148,000	500,000
Expenditure Totals	<u>2,096,761</u>	<u>3,309,989</u>	<u>3,208,700</u>	<u>2,573,241</u>
<b>Fund Total</b>	169,739	(1,043,489)	326,388	(17,593)
<b>Fund Balance, Beginning</b>	<u>1,277,671</u>	<u>1,277,671</u>	<u>1,277,671</u>	<u>1,604,059</u>
<b>Fund Balance, Ending</b>	<u>\$ 1,447,410</u>	<u>\$ 234,182</u>	<u>\$ 1,604,059</u>	<u>\$ 1,586,466</u>
<b>Expenditure detail by program</b>				
46300-Street Maintenance	\$ 963,427	\$ 2,176,355	\$ 2,108,978	\$ 1,460,902
47400-Traffic Services	337,027	337,327	338,213	310,232
47800-Winter Maintenance	607,000	607,000	572,202	592,883
48300-Street Administration	189,307	189,307	189,307	209,224
	<u>\$ 2,096,761</u>	<u>\$ 3,309,989</u>	<u>\$ 3,208,700</u>	<u>\$ 2,573,241</u>



**2023 Revenue Estimate Highlights:**

State M.V.H.F. Revenue • Estimated revenue of \$2,200,000 - a \$74,000 increase (3.36%) over the 2022 estimate

**2023 Expenditure Highlights:**

Street Maintenance • Continued emphasis on durapatching and crack sealing programs  
 • Increase of \$9,000 over 2022 estimate for maintenance supplies  
 • Increase of \$16,000 over 2022 estimate in repairs and maintenance  
 • \$500,000 Capital Outlay for Fisher construction

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Traffic Services • No major changes in expected expenditures

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Winter Maintenance • Increase of \$23,000 over 2022 estimate in Motor Pool rental fees, maintenance and fuel due to trending of increased costs

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Street Administration • Increase of \$20,000 over 2022 estimate in general fund administrative fees



**City of Wyoming**  
**Local Streets Fund**  
**The Essential 5 X 5 Budget**

**\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\***

	<b>FYE Estimate 2022</b>	<b>Budget 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>
Beginning Reserves	1,277,671	1,604,059	1,586,466	1,600,109	1,601,104	1,622,350
Revenues	3,535,088	2,555,648	2,640,424	2,684,719	2,764,062	2,847,694
Expenses	3,208,700	2,573,241	2,626,780	2,683,724	2,742,816	2,802,413
Surplus or (Deficit)	326,388	(17,593)	13,643	994	21,246	45,281
Ending Reserves	<b>1,604,059</b>	<b>1,586,466</b>	<b>1,600,109</b>	<b>1,601,104</b>	<b>1,622,350</b>	<b>1,667,630</b>

**Major Revenue Assumptions**

Property Taxes			1.2%	2.0%	1.4%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

**Major Expenditure Assumptions**

General Inflation			3.0%	3.0%	3.0%	3.0%
Professional Svcs			3.0%	3.0%	3.0%	3.0%
Wages: General	2022 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			3.0%	3.0%	3.0%	3.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

## Summary

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>205 Public Safety Fund</b>				
Revenue				
Taxes	\$ 2,908,535	\$ 2,908,535	\$ 2,978,754	\$ 3,119,558
Interest and Rentals	-	-	7,600	7,600
Revenue Totals	<u>2,908,535</u>	<u>2,908,535</u>	<u>2,986,354</u>	<u>3,127,158</u>
Expenditures				
Transfers Out	<u>2,958,585</u>	<u>2,958,585</u>	<u>2,958,585</u>	<u>3,252,626</u>
Expenditure Totals	<u>2,958,585</u>	<u>2,958,585</u>	<u>2,958,585</u>	<u>3,252,626</u>
<b>Fund Total</b>	(50,050)	(50,050)	27,769	(125,468)
<b>Fund Balance, Beginning</b>	<u>125,468</u>	<u>125,468</u>	<u>125,468</u>	<u>153,237</u>
<b>Fund Balance, Ending</b>	<u>\$ 75,418</u>	<u>\$ 75,418</u>	<u>\$ 153,237</u>	<u>\$ 27,769</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
	<b>206 Fire Fund</b>			
Revenue				
Taxes	\$ 1,741,109	\$ 1,741,109	\$ 1,783,580	\$ 1,868,488
Interest and Rentals	-	-	4,400	4,400
Revenue Totals	<u>1,741,109</u>	<u>1,741,109</u>	<u>1,787,980</u>	<u>1,872,888</u>
Expenditures				
Transfers Out	<u>1,759,860</u>	<u>1,759,860</u>	<u>1,759,860</u>	<u>1,934,163</u>
Expenditure Totals	<u>1,759,860</u>	<u>1,759,860</u>	<u>1,759,860</u>	<u>1,934,163</u>
<b>Fund Total</b>	(18,751)	(18,751)	28,120	(61,275)
<b>Fund Balance, Beginning</b>	<u>61,275</u>	<u>61,275</u>	<u>61,275</u>	<u>89,395</u>
<b>Fund Balance, Ending</b>	<u>\$ 42,524</u>	<u>\$ 42,524</u>	<u>\$ 89,395</u>	<u>\$ 28,120</u>

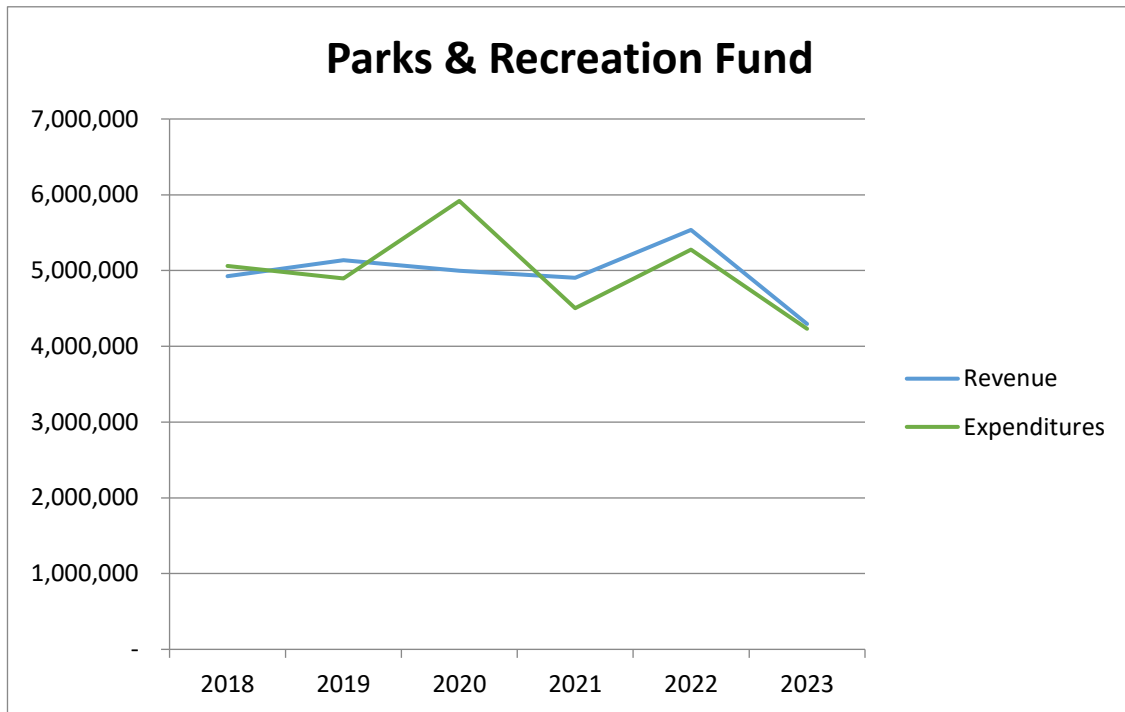
City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>207 Police Fund</b>				
Revenue				
Taxes	\$ 2,903,525	\$ 2,903,525	\$ 2,973,265	\$ 3,114,329
Interest and Rentals	-	-	20,555	15,000
Revenue Totals	<u>2,903,525</u>	<u>2,903,525</u>	<u>2,993,820</u>	<u>3,129,329</u>
Expenditures				
Transfers Out	<u>3,089,335</u>	<u>3,089,335</u>	<u>3,089,335</u>	<u>3,473,975</u>
Expenditure Totals	<u>3,089,335</u>	<u>3,089,335</u>	<u>3,089,335</u>	<u>3,473,975</u>
<b>Fund Total</b>	(185,810)	(185,810)	(95,515)	(344,646)
<b>Fund Balance, Beginning</b>	<u>1,610,202</u>	<u>1,610,202</u>	<u>1,610,202</u>	<u>1,514,687</u>
<b>Fund Balance, Ending</b>	<u>\$ 1,424,392</u>	<u>\$ 1,424,392</u>	<u>\$ 1,514,687</u>	<u>\$ 1,170,041</u>

\*\*The reserves in this fund are being set aside to pay future annual payments on the 10 year contract with Axon for vehicle and body cameras.

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>208 Parks and Recreation Fund</b>				
Revenue				
Taxes	\$ 3,484,218	\$ 3,484,218	\$ 3,568,109	\$ 3,737,851
Federal Grants	219,617	1,317,958	1,312,906	167,406
State Grants	-	-	-	-
Contributions from Local Units	-	-	-	-
Charges for Service	290,500	290,500	300,439	341,043
Interest and Rentals	1,500	1,500	21,278	11,500
Other Revenues	35,520	35,520	33,615	37,385
Other Financing Sources	300,000	300,000	300,000	-
Revenue Totals	<u>4,331,355</u>	<u>5,429,696</u>	<u>5,536,347</u>	<u>4,295,185</u>
Expenditures				
Personnel Services	2,566,721	3,587,780	3,413,492	2,311,591
Supplies	121,095	144,549	146,308	124,788
Other Services and Charges	1,374,929	1,473,813	1,430,814	1,335,468
Capital Outlay	287,320	296,920	283,412	459,250
Expenditure Totals	<u>4,350,065</u>	<u>5,503,062</u>	<u>5,274,026</u>	<u>4,231,097</u>
<b>Fund Total</b>	(18,710)	(73,366)	262,321	64,088
<b>Fund Balance, Beginning</b>	<u>1,211,392</u>	<u>1,211,392</u>	<u>1,211,392</u>	<u>1,473,713</u>
<b>Fund Balance, Ending</b>	<u>\$ 1,192,682</u>	<u>\$ 1,138,026</u>	<u>\$ 1,473,713</u>	<u>\$ 1,537,801</u>
<b>Expenditure detail by program</b>				
75200-Parks and Rec Administration	\$ 953,628	\$ 964,614	\$ 918,805	\$ 805,503
75600-Parks and Rec - Facilities	2,238,957	2,283,488	2,181,475	2,404,515
75800-Parks and Rec - Senior Center	454,972	470,431	413,660	397,094
76100-Recreation	481,691	482,691	463,300	456,579
76108-21st Century Cohort G	-	21,614	16,562	-
76112-21st Century Cohort K	92,739	521,137	521,137	70,307
76113-21st Century Cohort L-1	92,739	539,529	539,529	70,307
76114-21st Century Cohort L-2	35,339	219,558	219,558	26,792
	<u>\$ 4,350,065</u>	<u>\$ 5,503,062</u>	<u>\$ 5,274,026</u>	<u>\$ 4,231,097</u>



#### 2023 Revenue Estimate Highlights:

##### Taxable Value

- Estimated tax revenue of \$3,743,851 - a 4.93% increase over 2022 estimate based on a CPI increase of 3.3% and assessments on new construction

##### Grant Revenue

- 2022 estimate includes \$1,312,906 in grant revenues from AAAWM Transportation (Go Bus), Team 21, and the State of Michigan
- Grants are budgeted as approved throughout the fiscal year; the 2023 budget reflects a decrease of \$1,145,500 in grant revenue because the grants will not be received and approved until after the fiscal year begins

#### 2023 Expenditure Highlights:

##### Administration

- Decrease of \$86,223 from 2022 estimate in general fund administrative fees
- Includes \$4,250 in capital outlay for computer equipment replacements

##### Facility

- Capital outlay of \$250,000 for replacing restrooms at Lemery Park, \$20,000 for resurfacing the Kelloggsville Park parking lot, \$40,000 for the demolition of Kimble Field, and \$135,000 for security cameras at Gezon, Jackson, Kelloggsville and Prairie Parks
- Includes \$10,000 for tree planting
- Includes \$23,500 for 9 cellular modems
- Includes \$30,000 for Professional Services related to Marquette Park design

##### Senior Center

- No major changes in expected expenditures

##### Recreation

- No major changes in expected expenditures



**City of Wyoming**  
**Parks and Recreation Fund**  
**The Essential 5 X 5 Budget**

**\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\***

	<b>FYE Estimate 2022</b>	<b>Budget 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>
Beginning Reserves	1,211,392	1,473,713	1,537,801	1,984,542	2,420,417	2,829,272
Revenues	5,536,347	4,295,185	4,129,096	4,208,743	4,275,354	4,329,689
Expenses	5,274,026	4,231,097	3,682,354	3,772,868	3,866,500	3,958,979
Surplus or (Deficit)	262,321	64,088	446,741	435,875	408,855	370,710
Ending Reserves	<b>1,473,713</b>	<b>1,537,801</b>	<b>1,984,542</b>	<b>2,420,417</b>	<b>2,829,272</b>	<b>3,199,981</b>

**Major Revenue Assumptions**

Property Taxes			1.2%	2.0%	1.4%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

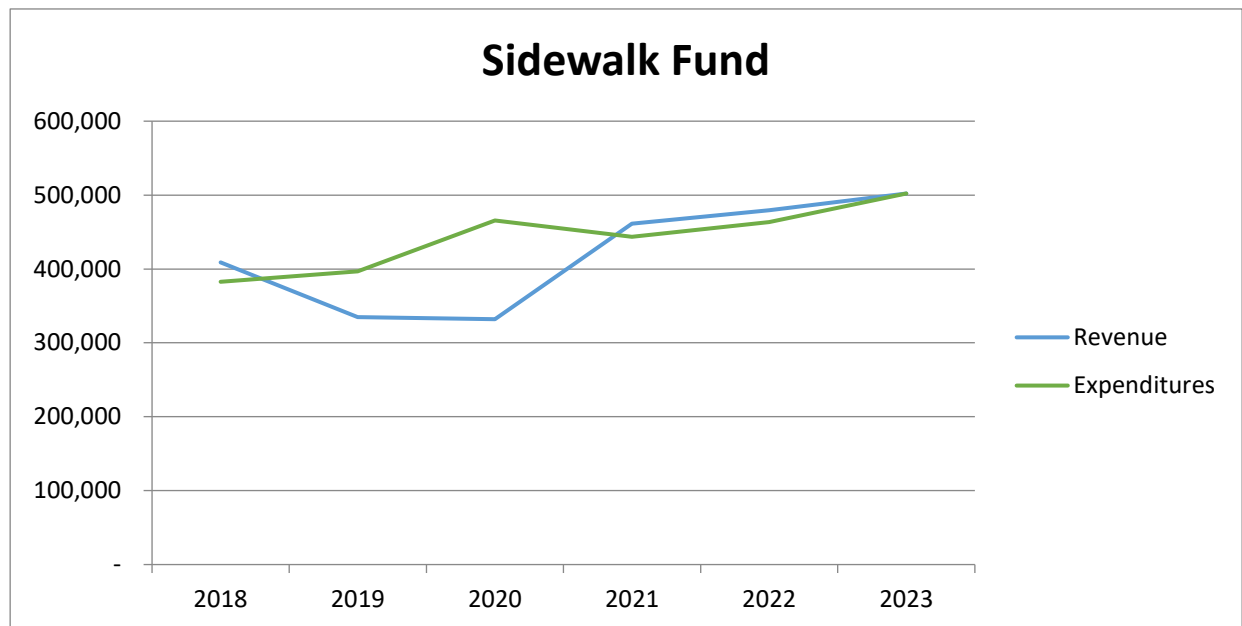
**Major Expenditure Assumptions**

General Inflation			3.0%	3.0%	3.0%	3.0%
Professional Svcs			3.0%	3.0%	3.0%	3.0%
Wages: General	2022 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			3.0%	3.0%	3.0%	3.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>211 Sidewalk Fund</b>				
Revenue				
Taxes	\$ 463,795	\$ 463,795	\$ 475,950	\$ 498,404
Interest and Rentals	1,213	1,213	3,700	3,700
Revenue Totals	<u>465,008</u>	<u>465,008</u>	<u>479,650</u>	<u>502,104</u>
Expenditures				
Other Services and Charges	<u>463,594</u>	<u>463,594</u>	<u>463,594</u>	<u>502,084</u>
Expenditure Totals	<u>463,594</u>	<u>463,594</u>	<u>463,594</u>	<u>502,084</u>
<b>Fund Total</b>	1,414	1,414	16,056	20
<b>Fund Balance, Beginning</b>	<u>205,921</u>	<u>205,921</u>	<u>205,921</u>	<u>221,977</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 207,335</u></u>	<u><u>\$ 207,335</u></u>	<u><u>\$ 221,977</u></u>	<u><u>\$ 221,997</u></u>
 <b>Expenditure detail by program</b>				
17500-Administration	\$ 46,594	\$ 46,594	\$ 46,594	\$ 44,084
44200-Snow Removal	417,000	417,000	417,000	458,000
44210-Sidewalk Repair	-	-	-	-
	<u><u>\$ 463,594</u></u>	<u><u>\$ 463,594</u></u>	<u><u>\$ 463,594</u></u>	<u><u>\$ 502,084</u></u>



**2023 Revenue Estimate Highlights:**

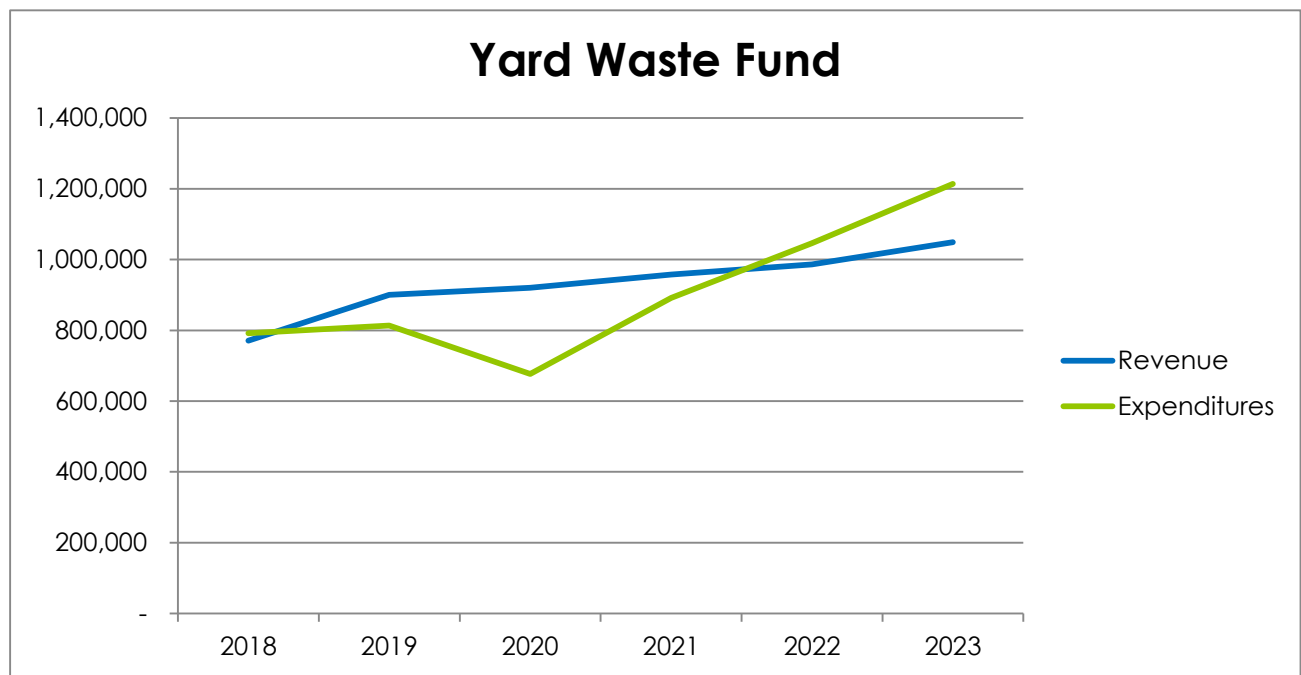
- Taxable Value
- Estimated tax revenue of \$499,404 - a 4.93% increase over 2022 estimate based on a CPI increase of 3.3% and assessments on new construction.

**2023 Expenditure Highlights:**

- |                |  |
|----------------|--|
| Administration | • Decrease of \$2,800 from 2022 estimate in general fund administrative fees |
| Snow Removal   | • Increase of \$41,000 due to increase in the contract for plowing           |

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>230 Solid Waste Disposal Fund</b>				
Revenue				
Taxes	\$ 962,461	\$ 962,461	\$ 972,606	\$ 1,034,111
Interest and Rentals	9,638	9,638	13,750	15,000
Reimbursements	-	-	-	-
Revenue Totals	<u>972,099</u>	<u>972,099</u>	<u>986,356</u>	<u>1,049,111</u>
Expenditures				
Personnel Services	295,860	295,860	289,643	276,662
Supplies	4,100	4,100	3,600	2,225
Other Services and Charges	579,222	579,222	567,732	724,921
Capital Outlay	<u>12,000</u>	<u>192,000</u>	<u>185,000</u>	<u>210,000</u>
Expenditure Totals	<u>891,182</u>	<u>1,071,182</u>	<u>1,045,975</u>	<u>1,213,808</u>
<b>Fund Total</b>	80,917	(99,083)	(59,619)	(164,697)
<b>Fund Balance, Beginning</b>	<u>922,359</u>	<u>922,359</u>	<u>922,359</u>	<u>862,740</u>
<b>Fund Balance, Ending</b>	<u>\$ 1,003,276</u>	<u>\$ 823,276</u>	<u>\$ 862,740</u>	<u>\$ 698,043</u>



#### 2023 Revenue Estimate Highlights:

Taxable Value      • Estimated tax revenue of \$1,029,111 - a 5.81% increase over 2022 estimate

#### 2023 Expenditure Highlights:

Administration      • Increase of \$21,000 over 2022 estimate in general fund administrative fees

Yard Waste Disposal      • Increase of \$31,000 over 2022 estimate in Motor Pool rental, maintenance and fuel due to the purchase of a new sweeper  
    • Increase of \$100,000 over 2022 estimate to provide proactive tree trimming  
    • Includes \$25,000 Capital Outlay for digital sign to replace an aging sign and provide better communication to residents

**City of Wyoming**  
**Solid Waste Disposal Fund**  
**The Essential 5 X 5 Budget**

**\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\***

	<b>FYE Estimate 2022</b>	<b>Budget 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>
Beginning Reserves	922,359	862,740	698,043	728,359	750,960	759,209
Revenues	986,356	1,049,111	1,061,126	1,081,827	1,096,703	1,112,121
Expenses	1,045,975	1,213,808	1,030,809	1,059,225	1,088,454	1,118,518
Surplus or (Deficit)	(59,619)	(164,697)	30,316	22,601	8,249	(6,397)
Ending Reserves	<b>862,740</b>	<b>698,043</b>	<b>728,359</b>	<b>750,960</b>	<b>759,209</b>	<b>752,812</b>

**Major Revenue Assumptions**

Property Taxes			1.2%	2.0%	1.4%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

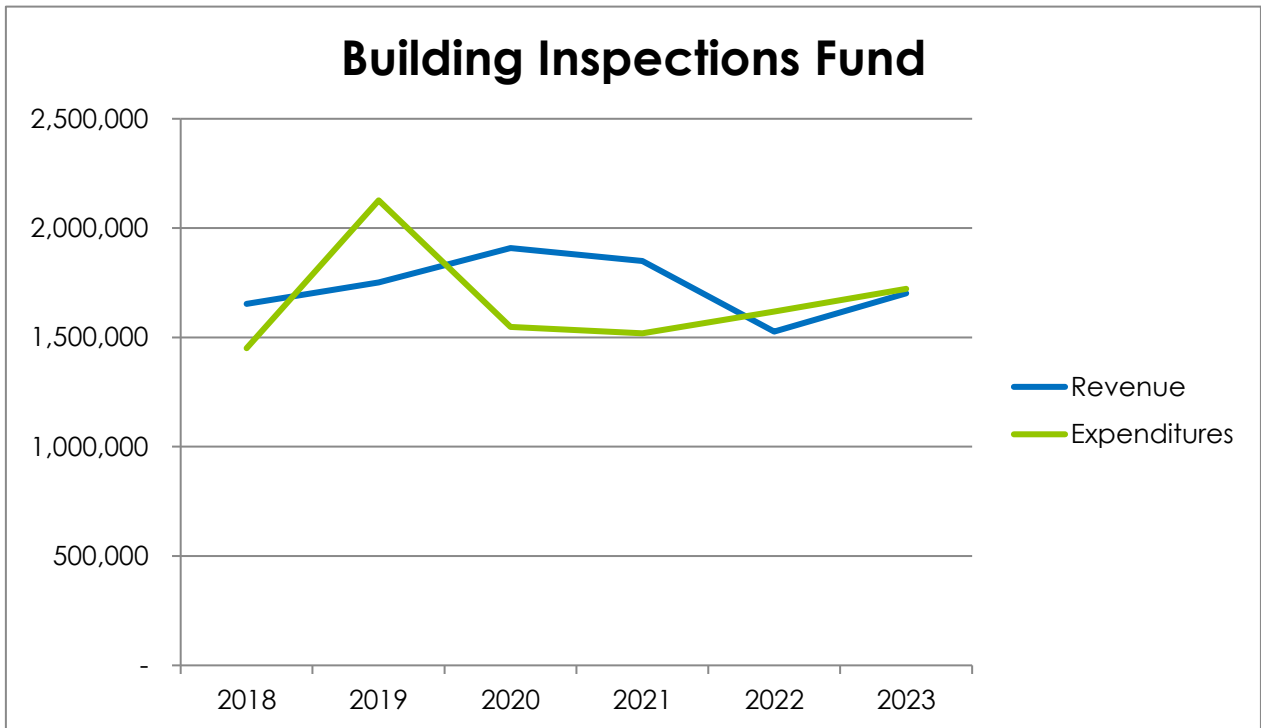
**Major Expenditure Assumptions**

General Inflation			3.0%	3.0%	3.0%	3.0%
Professional Svcs			3.0%	3.0%	3.0%	3.0%
Wages: General	2022 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			3.0%	3.0%	3.0%	3.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>249 Building Inspection Fund</b>				
Revenue				
Licenses and Permits	\$ 1,490,236	\$ 1,490,236	\$ 1,341,252	\$ 1,566,505
Federal Grants	55,000	-	-	-
Charges for Service	63,400	63,400	43,300	42,350
Fines and Forfeitures	15,000	15,000	13,500	14,400
Interest and Rentals	11,441	11,441	16,900	16,000
Other Financing Sources	-	55,000	100,000	55,000
Other Revenues	10,000	10,000	11,760	8,000
Revenue Totals	<u>1,645,077</u>	<u>1,645,077</u>	<u>1,526,712</u>	<u>1,702,255</u>
Expenditures				
Personnel Services	1,381,778	1,471,053	1,297,629	1,365,927
Supplies	12,695	12,275	11,392	13,817
Other Services and Charges	308,738	309,827	303,136	333,910
Capital Outlay	5,187	5,887	5,887	7,951
Expenditure Totals	<u>1,708,397</u>	<u>1,799,042</u>	<u>1,618,044</u>	<u>1,721,605</u>
<b>Fund Total</b>	(63,320)	(153,965)	(91,332)	(19,350)
<b>Fund Balance, Beginning</b>	<u>1,756,375</u>	<u>1,756,375</u>	<u>1,756,375</u>	<u>1,665,043</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 1,693,055</u></u>	<u><u>\$ 1,602,410</u></u>	<u><u>\$ 1,665,043</u></u>	<u><u>\$ 1,645,693</u></u>
<b>Expenditure detail by program</b>				
37100-Permits	\$ 942,050	\$ 1,028,675	\$ 937,727	\$ 1,086,815
37210-Code Enforcement-Other	289,371	291,535	244,355	280,031
37220-Code Enforcement-CDBG Eligible	112,078	112,857	136,849	103,062
37300-Rental Program	264,544	265,623	235,922	251,697
72200-Zoning and Other Programs	100,353	100,353	63,191	-
	<u><u>\$ 1,708,397</u></u>	<u><u>\$ 1,799,042</u></u>	<u><u>\$ 1,618,044</u></u>	<u><u>\$ 1,721,605</u></u>



#### 2023 Revenue Estimate Highlights:

Rental Registration	• Includes decrease of \$10,500 from 2022 estimate
Permits & Inspections	• Includes an overall increase of \$235,500 from 2022 estimate
Federal Grants	• Includes continuation of \$55,000 to be received from CDBG grant
Charges for Services	• Includes an overall decrease of \$1,000 for fees from 2022 estimate
Property Maint. Fees	• Included increase of \$1,000 from 2022 estimate

#### 2023 Expenditure Highlights:

All Activities Combined	• Increase of \$5,300 over 2022 estimate in general fund administrative fees
	• Increase of \$34,000 over 2022 estimate in Motor Pool expenses related to additional vehicle for Building Inspector Trainee



**City of Wyoming**  
**Building Inspection Fund**  
**The Essential 5 X 5 Budget**

**\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\***

	<b>FYE Estimate 2022</b>	<b>Budget 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>
Beginning Reserves	1,756,374	1,665,043	1,645,693	1,568,725	1,401,613	1,142,491
Revenues	1,526,712	1,702,255	1,676,636	1,634,656	1,593,022	1,637,892
Expenses	1,618,044	1,721,605	1,753,603	1,801,768	1,852,144	1,902,651
Surplus or (Deficit)	(91,332)	(19,350)	(76,968)	(167,112)	(259,122)	(264,759)
Ending Reserves	<b>1,665,043</b>	<b>1,645,693</b>	<b>1,568,725</b>	<b>1,401,613</b>	<b>1,142,491</b>	<b>877,732</b>

**Major Revenue Assumptions**

Property Taxes			1.2%	2.0%	1.4%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

**Major Expenditure Assumptions**

General Inflation			3.0%	3.0%	3.0%	3.0%
Professional Svcs			3.0%	3.0%	3.0%	3.0%
Wages: General	2022 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			3.0%	3.0%	3.0%	3.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

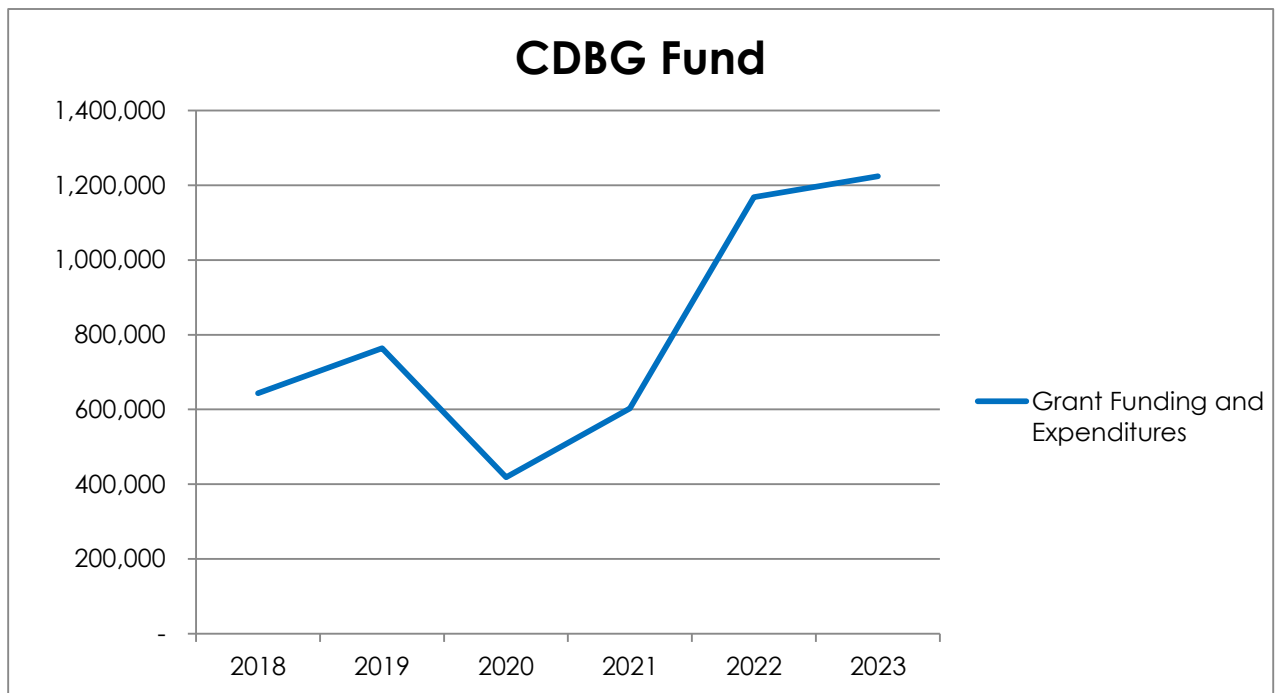
City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>256 Community Development Fund</b>				
Revenue				
Federal Grants	\$ 865,526	\$ 1,477,256	\$ 1,001,061	\$ 1,064,903
Interest and Rentals	12,000	12,000	9,300	12,000
Other Revenues	107,100	107,100	157,850	147,100
Other Financing Sources	-	-	-	-
Revenue Totals	<u>984,626</u>	<u>1,596,356</u>	<u>1,168,211</u>	<u>1,224,003</u>
Expenditures				
Personnel Services	157,347	220,913	157,468	160,589
Supplies	800	800	300	1,050
Other Services and Charges	676,251	1,145,055	780,857	843,433
Capital Outlay	<u>150,228</u>	<u>256,653</u>	<u>256,653</u>	<u>218,931</u>
Expenditure Totals	<u>984,626</u>	<u>1,623,421</u>	<u>1,195,278</u>	<u>1,224,003</u>
<b>Fund Total</b>	-	(27,065)	(27,067)	-
<b>Fund Balance, Beginning</b>	<u>27,067</u>	<u>27,067</u>	<u>27,067</u>	<u>-</u>
<b>Fund Balance, Ending</b>	<u>\$ 27,067</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>

**Expenditure detail by program**

17521-Administration 2021	\$ -	\$ -	\$ -	\$ -
17522-Administration 2022	127,496	131,257	123,125	-
17523-Administrative 2023	-	-	-	114,473
69120-Rehabilitation 2020	-	59,805	59,804	-
69121-Rehabilitation 2021	20,000	40,000	40,000	-
69122-Rehabilitation 2022	79,994	81,419	2,160	20,000
69123-Rehabilitation 2023	-	-	-	84,128
69219-CDBG Activities 2019	-	66,254	44,874	-
69220-CDBG Activities 2020	8,903	571,223	445,298	147,303
69221-CDBG Activities 2021	256,463	151,264	146,264	5,000
69222-CDBG Activities 2022	491,770	522,199	333,753	303,890
69223-CDBG Activities 2023	-	-	-	549,209
	<u>\$ 984,626</u>	<u>\$ 1,623,421</u>	<u>\$ 1,195,278</u>	<u>\$ 1,224,003</u>



#### 2023 Revenue Estimate Highlights:

- |                         |  |
|-------------------------|--|
| Federal Grants          | <ul style="list-style-type: none"> <li>Revenue fluctuations from 2017-2020 are due to grant awards not fully spent in prior years being spent in subsequent years</li> <li>2023 entitlement amount of \$588,700 is based on FY22 net award</li> </ul>            |
| Other Revenues          | <ul style="list-style-type: none"> <li>Estimated revenue of \$92,000 consists of program income from grant related activities</li> </ul>   |
| History of Grant Awards | <ul style="list-style-type: none"> <li>2014 \$467,660</li> <li>2015 \$479,630</li> <li>2016 \$499,160</li> <li>2017 \$470,878</li> <li>2018 \$479,426</li> <li>2019 \$522,135</li> <li>2020 \$550,935</li> <li>2021 \$578,792</li> <li>2022 \$580,160</li> </ul> |

#### 2023 Expenditure Highlights:

- |                         |  |
|-------------------------|--|
| All Activities Combined | <ul style="list-style-type: none"> <li>Minimal change in administrative costs</li> <li>CDBG activities for 2023 include the following: <ul style="list-style-type: none"> <li>Demolition \$10,000</li> <li>Fair Housing \$12,000</li> <li>Rehab Loans \$255,000</li> <li>Home Repair Services \$15,000</li> <li>ICCF Financial Assistance \$11,000</li> <li>Salvation Army Rental Assistance \$20,000</li> <li>Catholic Charities of West MI Mental Health Services \$7,000</li> <li>Code Enforcement \$55,000</li> <li>Family Promise-Rehousing \$30,000</li> <li>Family Promise-Stabilization \$20,000</li> <li>Crosswalk Improvement \$114,000</li> </ul> </li> </ul> |
|-------------------------|--|

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>260 Indigent Fund</b>				
Revenue				
State Grants	\$ -	\$ 368,481	\$ 447,747	\$ -
Contributions from Local Units	-	-	47,756	-
Interest and Rentals	-	-	1,268	-
Other Financing Sources	-	-	7,091	-
Revenue Totals	<u>-</u>	<u>368,481</u>	<u>503,862</u>	<u>-</u>
Expenditures				
Personnel Services	-	32,188	88,941	-
Supplies	-	43,836	12,163	-
Other Services and Charges	-	620,831	705,708	-
Capital Outlay	-	50,000	75,425	-
Expenditure Totals	<u>-</u>	<u>746,856</u>	<u>882,237</u>	<u>-</u>
<b>Fund Total</b>	-	(378,375)	(378,375)	-
<b>Fund Balance, Beginning</b>	<u>-</u>	<u>378,375</u>	<u>378,375</u>	<u>-</u>
<b>Fund Balance, Ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The Indigent Defense Fund was set up per State requirements in FY 2019 and implementation began in FY 2020. The grant and associated funding is based on the State of Michigan's fiscal year, October through September. The budget will be handled with a budget amendment at the time the grant is awarded each year.

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
	<b>265 Drug Law Enforcement Fund</b>			
Revenue				
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Interest and Rentals	-	-	200	-
Miscellaneous Income	-	-	-	-
Revenue Totals	-	-	200	-
Expenditures				
Capital Outlay	-	-	-	30,000
Transfers Out	-	-	-	-
Expenditure Totals	-	-	-	30,000
<b>Fund Total</b>	-	-	200	(30,000)
<b>Fund Balance, Beginning</b>	36,928	36,928	36,928	37,128
<b>Fund Balance, Ending</b>	\$ 36,928	\$ 36,928	\$ 37,128	\$ 7,128

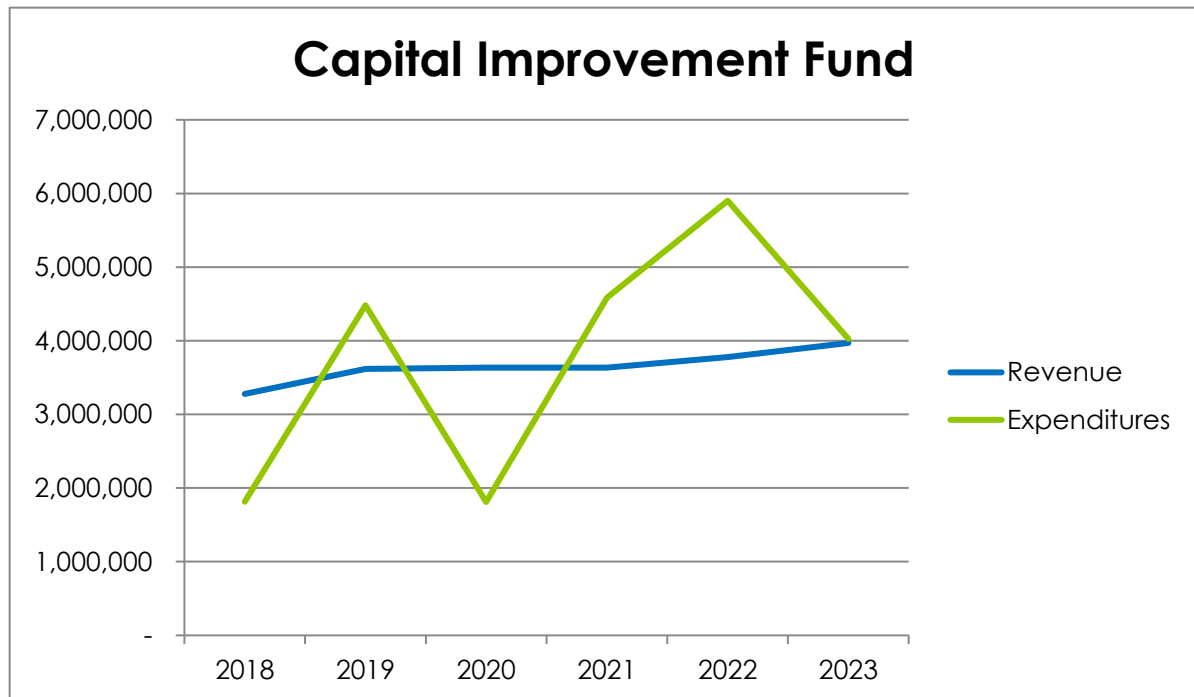
## City of Wyoming, Michigan Annual Budget by Account Classification

## Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>285 Federal Grants Fund</b>				
Revenue				
Federal Grants	\$ -	\$ 6,577,921	\$ 14,125	\$ 85,000
Revenue Totals	-	6,577,921	14,125	85,000
Expenditures				
Other Services and Charges	-	6,577,921	14,125	15,000
Capital Outlay	-	-	-	70,000
Expenditure Totals	-	6,577,921	14,125	85,000
<b>Fund Total</b>	-	-	-	-
<b>Fund Balance, Beginning</b>	-	-	-	-
<b>Fund Balance, Ending</b>	\$ -	\$ -	\$ -	\$ -

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>400 Capital Improvement Fund</b>				
Revenue				
Taxes	\$ 3,553,486	\$ 3,553,486	\$ 3,638,546	\$ 3,869,086
Federal Grants	-	-	-	-
Contributions from Local Units	-	-	-	-
Charges for Service	50,000	50,000	110,000	100,000
Interest and Rentals	20,785	20,785	32,000	1,000
Other Revenues	-	-	-	-
Revenue Totals	<u>3,624,271</u>	<u>3,624,271</u>	<u>3,780,546</u>	<u>3,970,086</u>
Expenditures				
Personnel Services	798,377	799,502	799,502	721,827
Supplies	6,740	6,740	6,740	7,740
Other Services and Charges	298,690	329,840	329,835	342,217
Capital Outlay	2,955,000	4,915,031	4,765,000	2,955,000
Transfers Out	-	-	-	-
Expenditure Totals	<u>4,058,807</u>	<u>6,051,113</u>	<u>5,901,077</u>	<u>4,026,784</u>
<b>Fund Total</b>	(434,536)	(2,426,842)	(2,120,531)	(56,698)
<b>Fund Balance, Beginning</b>	<u>3,152,440</u>	<u>3,152,440</u>	<u>3,152,440</u>	<u>1,031,909</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 2,717,904</u></u>	<u><u>\$ 725,598</u></u>	<u><u>\$ 1,031,909</u></u>	<u><u>\$ 975,211</u></u>
<b>Expenditure detail by program</b>				
17500-Administration	\$ 1,108,807	\$ 1,141,082	\$ 1,141,077	\$ 1,076,784
45200-Storm Water Construction	250,000	823,428	750,000	250,000
50200-Major Street Construction	700,000	710,000	710,000	700,000
50300-Local Street Construction	-	-	-	-
57300-Capital Outlay Watermain	2,000,000	3,376,603	3,300,000	2,000,000
99900-Transfers	-	-	-	-
	<u><u>\$ 4,058,807</u></u>	<u><u>\$ 6,051,113</u></u>	<u><u>\$ 5,901,077</u></u>	<u><u>\$ 4,026,784</u></u>



#### 2023 Revenue Estimate Highlights:

Taxable Value      • Estimated tax revenue of \$4,011,186 - a 6.10% increase over 2022 estimate

#### 2023 Expenditure Highlights:

Administration      • Increase of \$20,00 over 2022 estimate in general fund administrative fees

Storm Water      • Includes \$250,000 in capital outlay for cost sharing agreements

Major Street Construction      • Includes \$700,000 in capital outlay for resurfacing

Watermain      • Includes \$2,000,000 in capital outlay for watermain replacements



**City of Wyoming**  
**Capital Improvement Fund**  
**The Essential 5 X 5 Budget**

**\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\***

	<b>FYE Estimate 2022</b>	<b>Budget 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>
Beginning Reserves	3,152,440	1,031,909	975,211	1,043,739	1,161,338	1,304,801
Revenues	3,780,546	3,970,086	3,916,515	3,994,825	4,050,739	4,107,435
Expenses	5,901,077	4,026,784	3,847,987	3,877,227	3,907,276	4,938,157
Surplus or (Deficit)	(2,120,531)	(56,698)	68,528	117,599	143,463	(830,722)
Ending Reserves	<b>1,031,909</b>	<b>975,211</b>	<b>1,043,739</b>	<b>1,161,338</b>	<b>1,304,801</b>	<b>474,079</b>

**Major Revenue Assumptions**

Property Taxes			1.2%	2.0%	1.4%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

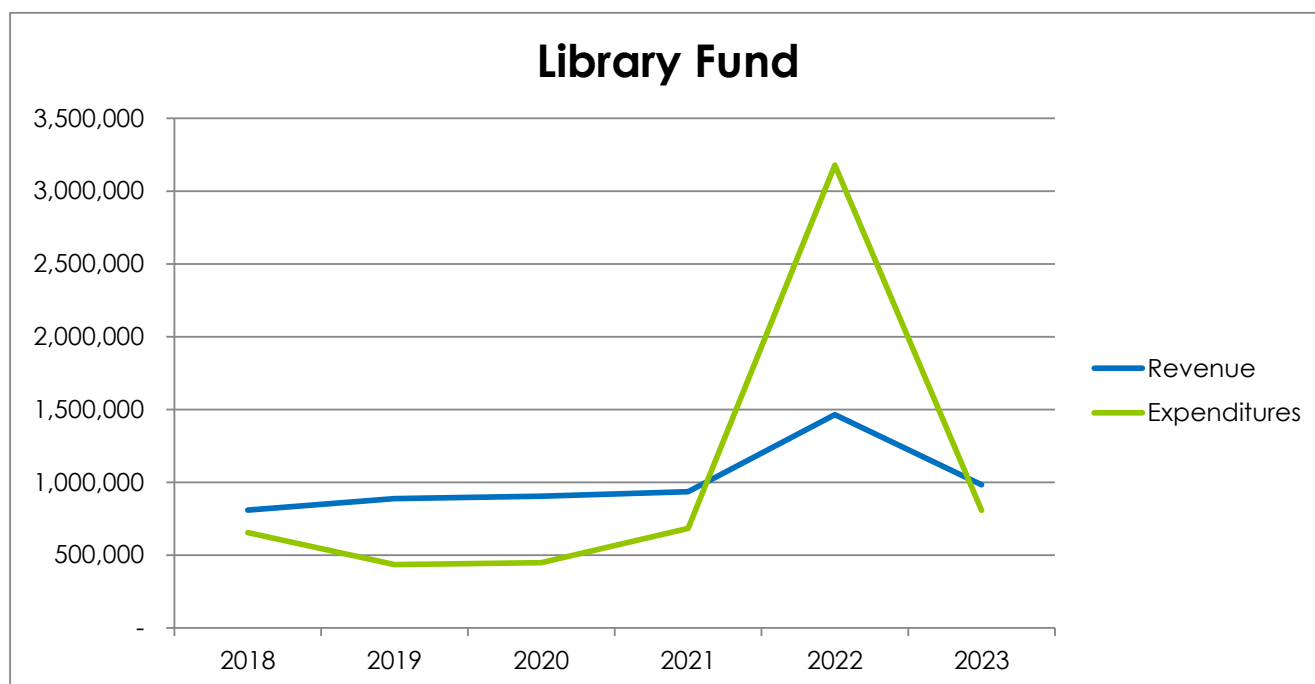
**Major Expenditure Assumptions**

General Inflation			3.0%	3.0%	3.0%	3.0%
Professional Svcs			3.0%	3.0%	3.0%	3.0%
Wages: General	2022 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			3.0%	3.0%	3.0%	3.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>401 Library Maint &amp; Capital Fund</b>				
Revenue				
Taxes	\$ 857,957	\$ 857,957	\$ 879,971	\$ 920,910
Contributions from Local Units	61,540	61,540	61,540	61,540
Interest and Rentals	11,746	11,746	23,000	1,000
Other Revenues	1,000	1,000	-	-
Other Financing Sources	500,000	500,000	500,000	-
Revenue Totals	<u>1,432,243</u>	<u>1,432,243</u>	<u>1,464,511</u>	<u>983,450</u>
Expenditures				
Personnel Services	105,817	105,817	101,780	95,148
Supplies	22,200	22,200	18,000	22,200
Other Services and Charges	282,533	282,533	281,133	325,902
Capital Outlay	2,400,000	2,777,356	2,777,355	363,750
Expenditure Totals	<u>2,810,550</u>	<u>3,187,906</u>	<u>3,178,268</u>	<u>807,000</u>
<b>Fund Total</b>	(1,378,307)	(1,755,663)	(1,713,757)	176,450
<b>Fund Balance, Beginning</b>	<u>1,847,220</u>	<u>1,847,220</u>	<u>1,847,220</u> *	<u>133,463</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 468,913</u></u>	<u><u>\$ 91,557</u></u>	<u><u>\$ 133,463</u></u>	<u><u>\$ 309,913</u></u>
<b>Expenditure detail by program</b>				
17500-Administration	\$ 44,768	\$ 44,768	\$ 44,768	\$ 67,870
26700-Facility Maintenance	365,782	526,782	517,145	739,130
75600-Parks Facility Capital Outlay	2,400,000	2,616,356	2,616,355	-
	<u><u>\$ 2,810,550</u></u>	<u><u>\$ 3,187,906</u></u>	<u><u>\$ 3,178,268</u></u>	<u><u>\$ 807,000</u></u>



#### 2023 Revenue Estimate Highlights:

##### Taxable Value

- Estimated tax revenue of \$922,910 - a 4.8% increase including a CPI increase of 3.3% and assessments on new construction
- In 2016 the Library debt was retired and the millage transferred to the maintenance millage
- In 2017 voters approved the Library millage to become a flexible millage, allowing for the funds to be used for library maintenance as well as parks capital projects

##### District Library Share

- Estimate of \$61,540

#### 2023 Expenditure Highlights:

##### Administration

- Increase of \$23,000 in general fund administrative fees

##### Facilities Maintenance

- Includes \$363,750 in capital outlay for carpet and upholstery, purchase of a new lift, and sealant/tuck pointing

**City of Wyoming**  
**Library Maintenance & Capital Fund**  
**The Essential 5 X 5 Budget**  
**\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\***

	<b>FYE Estimate 2022</b>	<b>Budget 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>
Beginning Reserves	1,847,220	133,463	309,913	848,798	1,393,503	1,938,290
Revenues	1,464,511	983,450	994,501	1,013,140	1,026,449	1,039,943
Expenses	3,178,268	807,000	455,617	468,434	481,662	495,292
Surplus or (Deficit)	(1,713,757)	176,450	538,885	544,706	544,786	544,651
Ending Reserves	<b>133,463</b>	<b>309,913</b>	<b>848,798</b>	<b>1,393,503</b>	<b>1,938,290</b>	<b>2,482,941</b>

**Major Revenue Assumptions**

Property Taxes			1.2%	2.0%	1.4%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

**Major Expenditure Assumptions**

General Inflation			3.0%	3.0%	3.0%	3.0%
Professional Svcs			3.0%	3.0%	3.0%	3.0%
Wages: General	2022 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			3.0%	3.0%	3.0%	3.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
	<b>588 Sewer - Bond and Interest Fund</b>			
Revenue				
Interest and Rentals	\$ -	\$ -	\$ -	\$ -
Revenue Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Total</b>	-	-	-	-
<b>Net Position, Beginning</b>	<u>2,586,000</u>	<u>2,586,000</u>	<u>2,586,000</u>	<u>2,586,000</u>
<b>Net Position, Ending</b>	<u><u>\$ 2,586,000</u></u>	<u><u>\$ 2,586,000</u></u>	<u><u>\$ 2,586,000</u></u>	<u><u>\$ 2,586,000</u></u>

This fund reflects the funds set aside to meet the debt service reserve requirement set by the bond covenants.

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>590 Sewer Fund</b>				
Revenue				
Taxes	\$ -	\$ -	\$ 149	\$ 1,779
Contributions from Local Units	417,000	417,000	417,000	417,000
Charges for Service	19,305,000	19,305,000	19,705,680	22,638,195
Fines and Forfeitures	160,000	160,000	190,000	200,000
Interest and Rentals	146,580	146,580	191,810	190,000
Other Revenues	20,000	20,000	161,000	132,000
Other Financing Sources	-	-	-	-
Revenue Totals	<u>20,048,580</u>	<u>20,048,580</u>	<u>20,665,639</u>	<u>23,578,974</u>
Expenditures				
Personnel Services	4,533,238	4,535,288	4,097,873	4,192,918
Supplies	1,056,026	1,091,081	973,865	1,105,485
Other Services and Charges	9,020,829	9,095,462	9,059,600	11,895,620
Capital Outlay	1,792,000	8,010,527	7,369,625	4,404,500
Debt Service	3,478,344	3,478,344	3,375,247	3,371,695
Transfers Out	-	-	-	-
Expenditure Totals	<u>19,880,437</u>	<u>26,210,702</u>	<u>24,876,210</u>	<u>24,970,218</u>
<b>Fund Total</b>	168,143	(6,162,122)	(4,210,571)	(1,391,244)
<b>Working Capital, Beginning</b>	<u>14,617,399</u>	<u>14,893,399</u>	<u>14,893,399</u>	<u>10,682,828</u>
<b>Working Capital, Ending*</b>	<u><u>\$ 14,785,542</u></u>	<u><u>\$ 8,731,277</u></u>	<u><u>\$ 10,682,828</u></u>	<u><u>\$ 9,291,584</u></u>

Three guiding principals for preparing the Sewer budget:

- 120 days of operating expenses in working capital and 90 days of operating expenses in cash
- Maintain moderate rate increases each year
- Meet bond covenant requirements

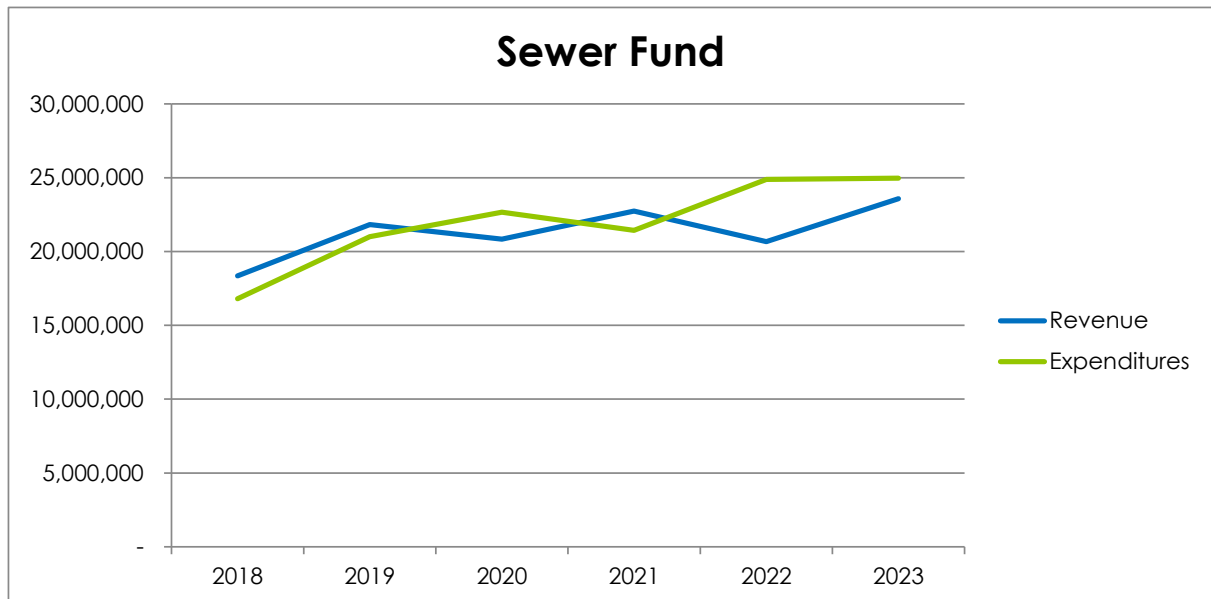
*\*Working capital excludes Fund 588 (Bond Reserve)*

**Expenditure detail by program - See Next Page**

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>Expenditure detail by program</b>				
54100-Administration Services	\$ 2,262,738	\$ 2,262,738	\$ 1,989,667	\$ 1,958,694
54200-Transmission	1,659,421	1,680,868	1,609,339	1,616,588
54300-Treatment	8,617,586	8,711,477	8,634,254	9,142,232
54310-Treatment-Lab Services	757,372	757,772	731,524	753,709
54400-Capital Outlay	1,742,000	7,969,027	7,324,625	4,404,500
54700-Industrial Pretreatment	671,738	651,738	560,539	672,605
54800-GVRBA Operations-Land Appl	546,981	604,481	592,320	2,984,576
54801-GVRBA Operations-Pump House	144,257	94,257	58,695	65,619
92500-Revenue Bonds	3,478,344	3,478,344	3,375,247	3,371,695
99900-Transfers	-	-	-	-
	<u>\$ 19,880,437</u>	<u>\$ 26,210,702</u>	<u>\$ 24,876,210</u>	<u>\$ 24,970,218</u>



#### 2023 Revenue Estimate Highlights:

- |                       |   |
|-----------------------|---|
| Charges for Services  | <ul style="list-style-type: none"> <li>● Increase of \$2,399,000 over 2022 estimate due to a process change with the Grand Valley Regional Biosolids Authority. The City will be paying the expenses in full and then receiving revenue here for the Kent County portion. This allows us to take advantage of significant vendor discounts by ensuring invoices are paid within the discount period.</li> </ul> |
| Fines and Forfeitures | <ul style="list-style-type: none"> <li>● Increase of \$10,000 over 2022 estimate in forfeitures</li> </ul>  |
| Interest and Rentals  | <ul style="list-style-type: none"> <li>● No significant changes expected</li> </ul>   |

#### 2023 Expenditure Highlights:

- |                         |  |
|-------------------------|--|
| Public Works            | <ul style="list-style-type: none"> <li>● Capital outlay of \$560,000 for sliplining of sewer mains and \$75,000 for Mallards Cove Sewer</li> <li>● Includes \$550,000 in capital outlay for year 3 of the 6 year AMI meter replacement program (split with water)</li> </ul>   |
| Administrative Services | <ul style="list-style-type: none"> <li>● Decrease of \$60,000 in general fund administrative fees</li> </ul>   |
| Treatment               | <ul style="list-style-type: none"> <li>● Increase of \$10,500 over 2022 estimate in tools and supplies to purchase battery operated tools and a new Davit Crane System</li> <li>● Increase of \$24,500 over 2022 estimate in maintenance supplies</li> <li>● Increase of \$179,000 over 2022 estimate in public utilities</li> <li>● Increase of \$221,000 over 2022 estimate in sludge disposal (GVRBA)</li> </ul>          |
| Lab Services            | <ul style="list-style-type: none"> <li>● Increase of \$53,000 over 2022 estimate in professional services for contracted analytical services, lab waste disposal and PFAS testing</li> </ul>   |
| Capital Outlay          | <ul style="list-style-type: none"> <li>● Capital outlay of \$3,288,000 includes \$70,000 for roof replacement, \$8,000 for muffle furnace, \$1,500,000 for plant upgrades (drain repair, parking phase 1, sludge line), \$75,000 for replacement of effluent water system, \$125,000 for solid residuals reduction planning, \$10,000 for TKN distillation system and \$1,500,000 for transformer and MCC upgrade</li> </ul> |
| Industrial Pretreatment | <ul style="list-style-type: none"> <li>● Increase of \$24,500 over 2022 estimate for professional services including back-up clean up, collection system sampling, consultant studies, e-waste, oil recycling and printing services</li> </ul>   |
| GVRBA Operations        | <ul style="list-style-type: none"> <li>● Increase of \$87,000 over 2022 estimate in chemical supplies and maintenance supplies</li> <li>● Increase of \$2,318,000 in professional services related to the process change noted above - this expense is offset by the additional revenue budgeted</li> <li>● Increase of \$21,000 over 2022 estimate in repairs and maintenance including painting and HVAC work</li> </ul>   |



**City of Wyoming**  
**Sewer Fund**  
**The Essential 5 X 5 Budget**

	<b>FYE Estimate 2022</b>	<b>Budget 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>
Beginning Working Capital	14,893,399	10,682,828	9,291,584	11,642,990	15,581,106	16,592,452
Revenues	20,665,639	23,578,974	23,591,870	23,682,997	23,771,636	23,864,842
Expenses	24,876,210	24,970,218	21,240,464	19,744,881	22,760,290	22,421,687
Surplus or (Deficit)	(4,210,571)	(1,391,244)	2,351,406	3,938,116	1,011,346	1,443,156
Ending Working Capital	<b>10,682,828</b>	<b>9,291,584</b>	<b>11,642,990</b>	<b>15,581,106</b>	<b>16,592,452</b>	<b>18,035,608</b>

**Major Revenue Assumptions**

Property Taxes		1.2%	2.0%	1.4%	1.4%
Rev Sharing		1.0%	1.0%	1.0%	1.0%
Investment Earnings		0.0%	0.0%	0.0%	0.0%

**Major Expenditure Assumptions**

Professional Svcs	2022 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	3.0%	3.0%	3.0%	3.0%
Wages: General			2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			3.0%	3.0%	3.0%	3.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%

*Does not include fund 588.  
Includes capital outlay.*

**CITY OF WYOMING  
SEWER FUND  
TOTAL EXISTING DEBT  
AS OF JULY 1, 2022**

FISCAL YEAR ENDING 6/30	PRINCIPAL	INTEREST	TOTAL
2023	\$ 2,875,000	\$ 487,043	\$ 3,362,043
2024	2,835,000	423,700	3,258,700
2025	2,870,000	364,254	3,234,254
2026	2,910,000	304,083	3,214,083
2027	2,950,000	243,077	3,193,077
2028	2,980,000	181,204	3,161,204
2029	2,850,000	118,712	2,968,712
2030	2,830,000	59,147	2,889,147
	<u>\$23,100,000</u>	<u>\$2,181,219</u>	<u>\$25,281,219</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>591 Water Fund</b>				
Revenue				
Federal Grants	\$ -	\$ -	\$ -	\$ -
State Grants	-	-	-	-
Taxes	-	-	11	136
Charges for Service	22,955,668	22,955,668	23,569,500	24,234,500
Fines and Forfeitures	140,000	140,000	160,000	190,000
Interest and Rentals	277,369	277,369	311,000	232,000
Other Revenues	4,680,000	4,755,343	2,933,800	2,027,800
Other Financing Sources	-	-	388,000	-
Revenue Totals	<u>28,053,037</u>	<u>28,128,380</u>	<u>27,362,311</u>	<u>26,684,436</u>
Expenditures				
Personnel Services	5,930,241	5,930,641	5,352,038	5,394,186
Supplies	1,823,116	1,823,116	2,006,342	2,394,989
Other Services and Charges	5,451,806	5,924,680	6,534,059	6,662,593
Capital Outlay	12,268,400	15,272,437	11,790,000	6,059,000
Debt Service	7,068,118	7,068,118	7,228,498	6,760,982
Transfers Out	-	-	-	-
Expenditure Totals	<u>32,541,681</u>	<u>36,018,992</u>	<u>32,910,937</u>	<u>27,271,750</u>
<b>Fund Total</b>	(4,488,644)	(7,890,612)	(5,548,626)	(587,314)
<b>Working Capital, Beginning</b>	<u>12,357,934</u>	<u>12,357,934</u>	<u>12,357,934</u>	<u>6,809,308</u>
<b>Working Capital, Ending*</b>	<u>\$ 7,869,290</u>	<u>\$ 4,467,322</u>	<u>\$ 6,809,308</u>	<u>\$ 6,221,994</u>

Three guiding principals for preparing the Water budget:

- 120 days of operating expenses in working capital and 90 days of operating expenses in cash
- Maintain moderate rate increases each year
- Meet bond covenant requirements

\*Working capital excludes Fund 593 (Bond Reserve)

**Expenditure detail by program - See Next Page**

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

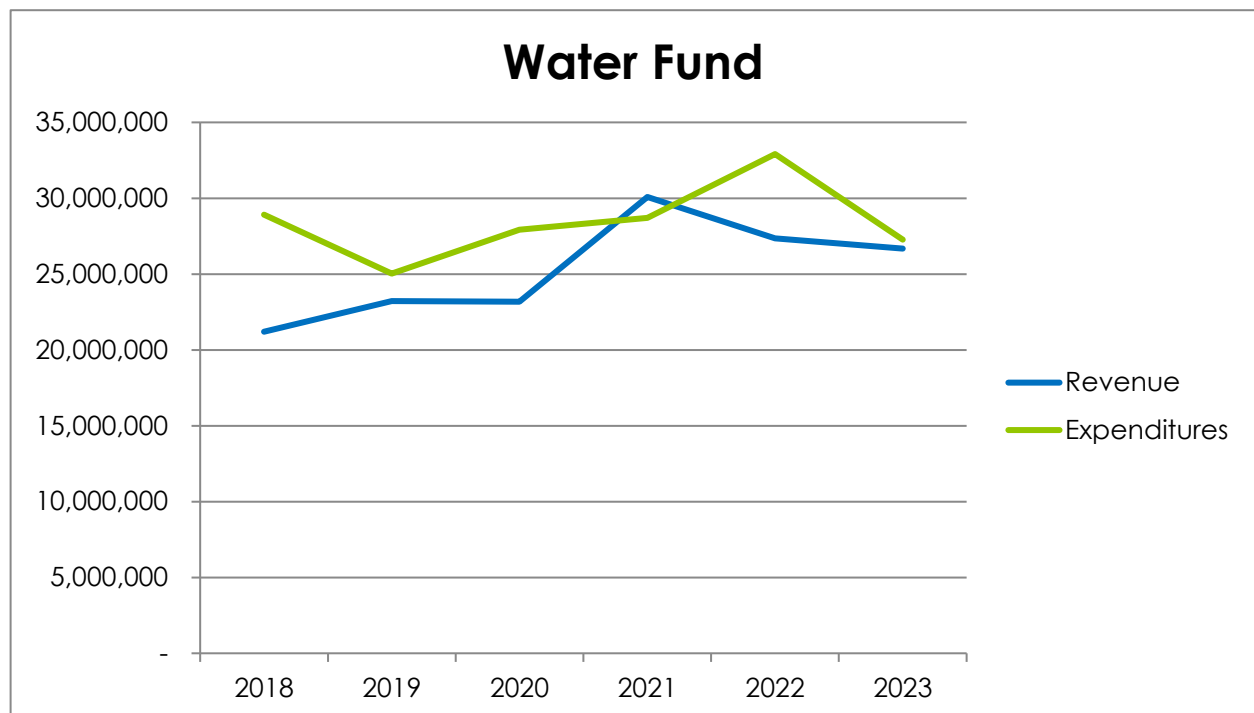
Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>Expenditure detail by program</b>				
55100-Administration	\$ 1,606,961	\$ 1,606,961	\$ 1,272,529	\$ 1,445,257
55300-Pumping and Treatment	5,745,625	5,912,435	6,556,487	6,908,494
55310-Pumping & Treatment-Lab Services	581,549	581,549	586,913	582,282
55800-T and D - Storage/E of Gezon	17,041	17,041	16,006	19,752
55900-T and D - Gezon Station	518,746	518,595	500,719	614,532
56100-T and D - Storage/W of Gezon	42,953	42,953	47,717	53,994
56200-T and D - Mains	1,545,588	1,550,088	1,407,782	1,485,436
56300-T and D - Pipeline to Gezon	164,950	462,565	625,836	290,153
56400-T and D - Pipeline Meters	79,217	79,217	77,929	73,842
56500-T and D - Meters	746,690	746,690	684,205	785,967
56600-T and D - Hydrants	112,601	112,601	111,362	119,269
56700-T and D - Services	1,456,163	1,460,663	1,362,822	1,476,627
56900-Customer Accounting	562,646	562,646	506,943	574,087
57000-Ottawa County	3,583,955	3,583,955	3,583,955	3,636,410
57300-Capital Outlay	12,268,400	15,272,437	11,790,000	6,059,000
57400-Installation of Service	24,434	24,434	11,459	22,076
92500-Revenue Bonds	3,484,163	3,484,163	3,768,273	3,124,572
99900-Transfers	-	-	-	-
	<u>\$ 32,541,681</u>	<u>\$ 36,018,992</u>	<u>\$ 32,910,937</u>	<u>\$ 27,271,750</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
	<b>593 Water - Bonds and Interest</b>			
Revenue				
Interest and Rentals	\$ -	\$ -	\$ -	\$ -
Revenue Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Transfers Out	<u>-</u>	<u>-</u>	388,149	<u>-</u>
Expenditure Totals	<u>-</u>	<u>-</u>	<u>388,149</u>	<u>-</u>
<b>Fund Total</b>	-	-	(388,149)	-
<b>Net Position, Beginning</b>	<u>2,230,500</u>	<u>2,230,500</u>	<u>2,230,500</u>	<u>1,842,351</u>
<b>Net Position, Ending</b>	<u><u>\$ 2,230,500</u></u>	<u><u>\$ 2,230,500</u></u>	<u><u>\$ 1,842,351</u></u>	<u><u>\$ 1,842,351</u></u>

This fund reflects the funds set aside to meet the debt service reserve requirement set by the bond covenants.



#### 2023 Revenue Estimate Highlights:

Charges for Services	• Increase of \$665,000 over 2022 estimate
Interest and Rentals	• Decrease of \$79,000 from 2022 estimate due to utilization of working capital
Other Revenues	• Includes \$1,920,000 in Ottawa County contributions

#### 2023 Expenditure Highlights:

Public Works	<ul style="list-style-type: none"> <li>• Includes \$550,000 in capital outlay for year 3 of the 6 year AMI meter replacement program (split with sewer)</li> <li>• Includes \$1,000,000 in capital outlay for watermain</li> </ul>
Administrative Services	• Increase of \$170,000 in general fund administrative fees
Pumping & Treatment	<ul style="list-style-type: none"> <li>• Increase of \$111,000 over 2022 estimate in operating supplies (treatment chemicals)</li> <li>• Increase of \$73,500 over 2022 estimate in professional services</li> <li>• Increase of \$127,000 over 2022 estimate in software</li> </ul>
Lab Services	• No major changes in expected expenditures
Trans & Distribution	<ul style="list-style-type: none"> <li>• Increase of \$164,500 over 2022 estimate in maintenance supplies which includes \$125,000 for spare 42" main repair parts</li> <li>• Increase of \$100,000 in other services for the Asset Management Plan</li> </ul>
Customer Accounting	• Increase of \$38,000 over 2022 estimate in other services
Capital Outlay	<ul style="list-style-type: none"> <li>• Capital outlay of \$6,053,000 includes: Aquasight Energy Management, turbidimeters, ball valve replacements, Gezon generator, Laboratory HAA-TTHM instrument, rotork valve actuators, replacment online fluoride analyzer, remote site PLC upgrade/replacement, phase II of Bry-Air system replacement, rock screen and auto meter infrastructure</li> </ul>

**City of Wyoming**  
**Water Fund**  
**The Essential 5 X 5 Budget**

	<b>FYE Estimate 2022</b>	<b>Budget 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>
Beginning Working Capital	12,357,934	6,809,308	6,221,994	(31,186,168)	(26,595,763)	(20,097,961)
Revenues	27,362,311	26,684,436	26,359,742	27,957,558	29,674,804	31,515,042
Expenses	32,910,937	27,271,750	63,767,904	23,367,153	23,177,001	25,887,035
Surplus or (Deficit)	(5,548,626)	(587,314)	(37,408,162)	4,590,405	6,497,803	5,628,007
Ending Working Capital	<b>6,809,308</b>	<b>6,221,994</b>	<b>(31,186,168)</b>	<b>(26,595,763)</b>	<b>(20,097,961)</b>	<b>(14,469,953)</b>

**Major Revenue Assumptions**

Property Taxes		1.2%	2.0%	1.4%	1.4%
Rev Sharing		1.0%	1.0%	1.0%	1.0%
Investment Earnings		0.0%	0.0%	0.0%	0.0%

**Major Expenditure Assumptions**

Professional Svcs	2022 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	3.0%	3.0%	3.0%	3.0%
Wages: General			2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			3.0%	3.0%	3.0%	3.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%

*Does not include fund 593.  
Includes capital outlay.*

**CITY OF WYOMING  
WATER FUND  
TOTAL EXISTING DEBT  
AS OF JULY 1, 2022**

FISCAL YEAR ENDING 6/30	PRINCIPAL	INTEREST	TOTAL
2023	\$ 2,285,000	\$ 844,435	\$ 3,129,435
2024	1,970,000	748,975	2,718,975
2025	2,040,000	661,650	2,701,650
2026	1,815,000	570,800	2,385,800
2027	1,900,000	483,550	2,383,550
2028	1,990,000	392,150	2,382,150
2029	1,655,000	296,450	1,951,450
2030	1,720,000	232,200	1,952,200
2031	1,790,000	165,400	1,955,400
2032	1,855,000	95,850	1,950,850
2033	215,000	42,300	257,300
2034	220,000	38,000	258,000
2035	225,000	33,600	258,600
2036	230,000	29,100	259,100
2037	235,000	24,500	259,500
2038	240,000	19,800	259,800
2039	245,000	15,000	260,000
2040	250,000	10,100	260,100
2041	255,000	5,100	260,100
	<u>\$21,135,000</u>	<u>\$4,708,960</u>	<u>\$25,843,960</u>

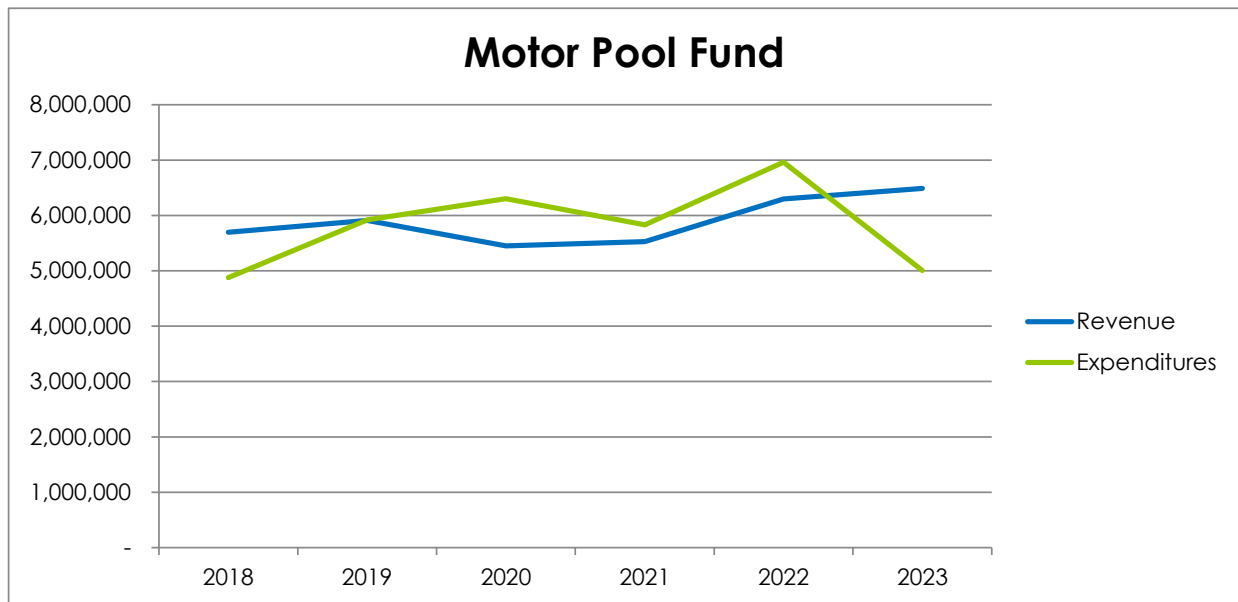


City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>661 Motor Pool Fund</b>				
Revenue				
Federal Grants	\$ -	\$ -	\$ -	\$ -
Charges for Service	30,000	30,000	30,000	30,000
Interest and Rentals	4,470,806	4,470,806	4,031,144	4,390,656
Other Revenues	-	-	3,000	2,500
Revenue Totals	<u>4,500,806</u>	<u>4,500,806</u>	<u>4,064,144</u>	<u>4,423,156</u>
Expenditures				
Personnel Services	761,746	761,746	707,056	721,233
Supplies	700,950	700,950	610,250	773,200
Other Services and Charges	842,086	842,086	800,030	897,511
Transfers Out	<u>2,081,000</u>	<u>2,081,000</u>	<u>2,081,000</u>	<u>1,900,000</u>
Expenditure Totals	<u>4,385,783</u>	<u>4,385,783</u>	<u>4,198,336</u>	<u>4,291,944</u>
<b>Fund Total</b>	115,023	115,023	(134,192)	131,212
<b>Working Capital, Beginning</b>	<u>2,729,455</u>	<u>2,729,455</u>	<u>2,729,455</u>	<u>2,595,263</u>
<b>Working Capital, Ending</b>	<u>\$ 2,844,478</u>	<u>\$ 2,844,478</u>	<u>\$ 2,595,263</u>	<u>\$ 2,726,475</u>
			Fund 662	\$ 4,637,859
			Total Working Capital Between Fund 661/662	\$ 7,364,334
<b>Expenditure detail by program</b>				
58100-Administration Fee	\$ 279,871	\$ 279,871	\$ 234,266	\$ 206,013
58200-Equipment Operations	1,638,639	1,638,639	1,541,596	1,712,049
58300-Building	386,273	386,273	341,474	473,882
99900-Transfers	<u>2,081,000</u>	<u>2,081,000</u>	<u>2,081,000</u>	<u>1,900,000</u>
	<u>\$ 4,385,783</u>	<u>\$ 4,385,783</u>	<u>\$ 4,198,336</u>	<u>\$ 4,291,944</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>662 Motor Pool - Depreciation Res</b>				
Revenue				
Grants	\$ -	\$ -	\$ -	\$ -
Interest and Rentals	-	-	35,000	35,000
Other Revenues	130,000	130,000	120,000	130,000
Other Financing Sources	2,081,000	2,081,000	2,081,000	1,900,000
Revenue Totals	<u>2,211,000</u>	<u>2,211,000</u>	<u>2,236,000</u>	<u>2,065,000</u>
Expenditures				
Capital Outlay	1,703,500	2,823,190	2,764,000	712,500
Expenditure Totals	<u>1,703,500</u>	<u>2,823,190</u>	<u>2,764,000</u>	<u>712,500</u>
<b>Fund Total</b>	507,500	(612,190)	(528,000)	1,352,500
<b>Net Position, Beginning</b>	<u>3,813,359</u>	<u>3,813,359</u>	<u>3,813,359</u>	<u>3,285,359</u>
<b>Net Position, Ending</b>	<u><u>\$ 4,320,859</u></u>	<u><u>\$ 3,201,169</u></u>	<u><u>\$ 3,285,359</u></u>	<u><u>\$ 4,637,859</u></u>



#### 2023 Revenue Estimate Highlights:

- Rentals
- Estimated revenue of \$4,390,656 in rental and interest income - a 8.92% increase over 2022 estimate

#### 2023 Expenditure Highlights Compared to 2021:

Administrative Services	<ul style="list-style-type: none"> <li>Decrease of \$28,000 in general fund administrative fees</li> </ul>
Equipment Operations	<ul style="list-style-type: none"> <li>Increase of \$75,000 in fuel supplies</li> <li>Increase of \$75,000 in maintenance supplies</li> <li>Increase of \$25,000 in repairs and maintenance</li> </ul>
Building	<ul style="list-style-type: none"> <li>Increase of \$10,000 in maintenance supplies</li> <li>Increase of \$15,000 in public utilities</li> <li>Includes \$75,000 for Public Works space, capacity and improvement study</li> </ul>
Capital Outlay-Buildings	<ul style="list-style-type: none"> <li>Capital outlay of \$38,000 for an increased capacity hoist and updated card reading system</li> </ul>
Capital Outlay-Vehicles	<ul style="list-style-type: none"> <li>Capital outlay of \$369,000 includes one vehicle for Parks, one for Public Works, one for Water Treatment Plant and four for Police</li> </ul>
Capital Outlay-Equipment	<ul style="list-style-type: none"> <li>Capital outlay of \$305,500 includes a trailer and sweeper for Public Works, a mobile radar unit for Traffic and a mower for Parks</li> </ul>

City of Wyoming  
Insurance Fund Target Reserves  
2022-2023 Budget

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**The insurance funds (678-684)** account for the City's employee benefits, liability and property insurance. Certain insurance types are subject to reinsurance for individual and aggregates over specific levels.

Overview – The City's history of risk retention through its self-insurance program dates back to the mid-1970's when governments were unable to obtain commercial liability and property insurance coverage at cost effective rates. In 1998 a program of self-insured health insurance was added to the program.

In 2015 fund 677 was split into individual funds, 678-684, to separately account for each type of insurance activity. This was done to ease preparation for the annual fiscal year-end audit process.

Following are the reserve balances utilized for budgetary purposes:

**General Liability (Fund 678)**

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Self-insurance risk retention (per occurrence)	\$500,000
Self-insurance risk retention (sewer liability per occurrence)	500,000
Six year average claims expense (50%)	64,499
Total target reserve	<u>\$1,064,499</u>
Projected ending reserve FY 2023	\$2,587,423

**Fleet (Fund 679)**

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Self-insurance risk retention (50%) (liability per occurrence)	\$250,000
Six year average claims expense (50%)	37,781
Total target reserve	<u>\$287,781</u>
Projected ending reserve FY 2023	\$578,652

City of Wyoming  
Insurance Fund Target Reserves  
2022-2023 Budget

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**Property (Fund 680)**

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Common coverage limit for various property and crime occurrences of \$1,000,000 (50%)	\$500,000
Six year average claims expense (50%)	<u>1,072</u>
Total target reserve	<u>\$501,072</u>
 Projected ending reserve FY 2023	 \$1,571,289

**Life (Fund 681)**

Life insurance is no longer self-funded. This fund is now serving as a flow through for the contributions from departments charged as a percentage of payroll and the expenses incurred.

Reserve for cash flow purposes only	<u>\$10,000</u>
Total target reserve	<u>\$10,000</u>
 Projected ending reserve FY 2023	 \$14,039

**Workers' Compensation (Fund 682)**

Historical reserve target (source Administrative Service Department Memo, January 13, 2006).

Stop Loss (50%)	\$375,000
Six year average claims expense (50%)	<u>101,507</u>
Total target reserve	<u>\$476,507</u>
Accrued Liabilities (Ongoing claims, Pension, OPEB)	<u>\$1,637,983</u>
Total target reserve and liabilities	<u>\$2,114,490</u>
 Projected ending reserve FY 2023	 \$3,588,204

City of Wyoming  
Insurance Fund Target Reserves  
2022-2023 Budget

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**Health (including vision) (Fund 683)**

In fiscal year 2021, the reserve target for the Health Insurance fund, at approx. 6% of annual claims, was reviewed and deemed to be less than a reasonable amount given the level of expenses incurred on an annual basis. Being consistent with the historical reserve target for other insurance funds, beginning in FY 2022, the reserve target for Health is being calculated based on the six year average claims expense.

Six year average claims expense (50%)	<u>\$3,565,462</u>
Total target reserve	<u>\$3,565,462</u>
 Projected ending reserve FY 2023	 \$7,840,226

**Dental (Fund 684)**

In 2016 the Insurance Fund was split into individual funds for ease of auditing and tracking. At this time Dental was split from Health. The dental plan does not have a stop loss. Being consistent with the historical reserve target for other areas, the reserve for Dental is being calculated based on the six year average claims expense.

Six year average claims expense (50%)	<u>\$156,744</u>
Total target reserve	<u>\$156,744</u>
 Projected ending reserve FY 2023	 \$308,844

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
	<b>678 General Liability Fund</b>			
Revenue				
Charges for Service	\$ 491,358	\$ 491,358	\$ 489,474	\$ 401,932
Interest and Rentals	11,738	11,738	12,000	12,855
Other Revenues	100,712	100,712	164,781	107,000
Revenue Totals	<u>603,808</u>	<u>603,808</u>	<u>666,255</u>	<u>521,787</u>
Expenditures				
Personnel Services	2,127	2,127	-	-
Other Services and Charges	494,278	494,278	478,856	505,273
Transfers Out	-	-	-	-
Expenditure Totals	<u>496,405</u>	<u>496,405</u>	<u>478,856</u>	<u>505,273</u>
<b>Fund Total</b>	107,403	107,403	187,399	16,514
<b>Net Position, Beginning</b>	<u>2,383,510</u>	<u>2,383,510</u>	<u>2,383,510</u>	<u>2,570,909</u>
<b>Net Position, Ending</b>	<u><u>\$ 2,490,913</u></u>	<u><u>\$ 2,490,913</u></u>	<u><u>\$ 2,570,909</u></u>	<u><u>\$ 2,587,423</u></u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>679 Fleet Insurance Fund</b>				
Revenue				
Charges for Service	\$ 150,000	\$ 150,000	\$ 150,000	\$ 142,000
Interest and Rentals	2,456	2,456	2,200	2,616
Other Revenues	8,898	8,898	16,168	9,700
Revenue Totals	<u>161,354</u>	<u>161,354</u>	<u>168,368</u>	<u>154,316</u>
Expenditures				
Personnel Services	2,128	2,128	-	-
Other Services and Charges	160,382	160,382	148,556	167,592
Transfers Out	-	-	-	-
Expenditure Totals	<u>162,510</u>	<u>162,510</u>	<u>148,556</u>	<u>167,592</u>
<b>Fund Total</b>	(1,156)	(1,156)	19,812	(13,276)
<b>Net Position, Beginning</b>	<u>572,116</u>	<u>572,116</u>	<u>572,116</u>	<u>591,928</u>
<b>Net Position, Ending</b>	<u>\$ 570,960</u>	<u>\$ 570,960</u>	<u>\$ 591,928</u>	<u>\$ 578,652</u>



City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>680 Property Insurance Fund</b>				
Revenue				
Charges for Service	\$ 72,140	\$ 72,140	\$ 71,977	\$ 72,604
Interest and Rentals	10,166	10,166	8,000	8,331
Other Revenues	61,210	61,210	120,267	70,918
Revenue Totals	<u>143,516</u>	<u>143,516</u>	<u>200,244</u>	<u>151,853</u>
Expenditures				
Personnel Services	2,128	2,128	-	-
Other Services and Charges	261,497	261,497	264,591	292,586
Transfers Out	-	-	-	-
Expenditure Totals	<u>263,625</u>	<u>263,625</u>	<u>264,591</u>	<u>292,586</u>
<b>Fund Total</b>	(120,109)	(120,109)	(64,347)	(140,733)
<b>Net Position, Beginning</b>	<u>1,776,369</u>	<u>1,776,369</u>	<u>1,776,369</u>	<u>1,712,022</u>
<b>Net Position, Ending</b>	<u>\$ 1,656,260</u>	<u>\$ 1,656,260</u>	<u>\$ 1,712,022</u>	<u>\$ 1,571,289</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
	<b>681 Life Insurance Fund</b>			
Revenue				
Charges for Service	\$ 28,500	\$ 28,500	\$ 27,616	\$ 31,000
Interest and Rentals	-	-	50	-
Other Revenues	-	-	-	-
Revenue Totals	<u>28,500</u>	<u>28,500</u>	<u>27,666</u>	<u>31,000</u>
Expenditures				
Other Services and Charges	29,400	29,400	29,578	29,880
Transfers Out	-	-	-	-
Expenditure Totals	<u>29,400</u>	<u>29,400</u>	<u>29,578</u>	<u>29,880</u>
<b>Fund Total</b>	(900)	(900)	(1,912)	1,120
<b>Net Position, Beginning</b>	<u>14,831</u>	<u>14,831</u>	<u>14,831</u>	<u>12,919</u>
<b>Net Position, Ending</b>	<u><u>\$ 13,931</u></u>	<u><u>\$ 13,931</u></u>	<u><u>\$ 12,919</u></u>	<u><u>\$ 14,039</u></u>

Life insurance is no longer self-funded by the City. This fund will serve as a flow through for the contributions from departments charged as a percentage of payroll and for the expenses incurred.

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>682 Workers' Compensation Fund</b>				
Revenue				
Charges for Service	\$ 690,672	\$ 690,672	\$ 691,426	\$ 737,000
Interest and Rentals	(381,909)	(381,909)	(378,492)	(50,346)
Other Revenues	-	-	-	-
Revenue Totals	<u>308,763</u>	<u>308,763</u>	<u>312,934</u>	<u>686,654</u>
Expenditures				
Personnel Services	4,255	4,255	-	-
Other Services and Charges	646,939	646,939	552,150	543,741
Transfers	-	-	-	-
Expenditure Totals	<u>651,194</u>	<u>651,194</u>	<u>552,150</u>	<u>543,741</u>
<b>Fund Total</b>	(342,431)	(342,431)	(239,216)	142,913
<b>Net Position, Beginning</b>	<u>3,684,507</u>	<u>3,684,507</u>	<u>3,684,507</u>	<u>3,445,291</u>
<b>Net Position, Ending</b>	<u><u>\$ 3,342,076</u></u>	<u><u>\$ 3,342,076</u></u>	<u><u>\$ 3,445,291</u></u>	<u><u>\$ 3,588,204</u></u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>683 Health Insurance Fund</b>				
Revenue				
Charges for Service	\$ 9,985,186	\$ 9,985,186	\$ 10,135,186	\$ 9,687,080
Interest and Rentals	(370,585)	(370,585)	(372,356)	(30,305)
Other Revenues	-	-	-	-
Revenue Totals	<u>9,614,601</u>	<u>9,614,601</u>	<u>9,762,830</u>	<u>9,656,775</u>
Expenditures				
Other Services and Charges	9,713,062	9,713,062	8,740,337	9,155,591
Transfers Out	-	-	-	-
Expenditure Totals	<u>9,713,062</u>	<u>9,713,062</u>	<u>8,740,337</u>	<u>9,155,591</u>
<b>Fund Total</b>	(98,461)	(98,461)	1,022,493	501,184
<b>Net Position, Beginning</b>	<u>6,316,549</u>	<u>6,316,549</u>	<u>6,316,549</u>	<u>7,339,042</u>
<b>Net Position, Ending</b>	<u><u>\$ 6,218,088</u></u>	<u><u>\$ 6,218,088</u></u>	<u><u>\$ 7,339,042</u></u>	<u><u>\$ 7,840,226</u></u>

2022 Estimate:

- Claims experience continues to be impacted positively by the MAPD implementation 1/1/18, including reductions in claims expense, stop loss and Priority Health administrative fees

2023 Budget:

- Based on the projections provided by Lighthouse Insurance Group
- Health insurance rates reduced by 4%
- Vision insurance rates reduced by 12% to align with VSP charges
- Minimal change in administrative fees, MAPD fees, vision coverage, and Affordable Care Act (ACA) fees

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>684 Dental Insurance Fund</b>				
Revenue				
Charges for Service	\$ 379,094	\$ 379,094	\$ 382,015	\$ 374,275
Interest and Rentals	323	323	1,300	1,570
Other Revenues	-	-	-	-
Revenue Totals	<u>379,417</u>	<u>379,417</u>	<u>383,315</u>	<u>375,845</u>
Expenditures				
Other Services and Charges	336,575	336,575	361,093	380,930
Transfers Out	50,000	50,000	50,000	-
Expenditure Totals	<u>386,575</u>	<u>386,575</u>	<u>411,093</u>	<u>380,930</u>
<b>Fund Total</b>	(7,158)	(7,158)	(27,778)	(5,085)
<b>Net Position, Beginning</b>	<u>341,707</u>	<u>341,707</u>	<u>341,707</u>	<u>313,929</u>
<b>Net Position, Ending</b>	<u>\$ 334,549</u>	<u>\$ 334,549</u>	<u>\$ 313,929</u>	<u>\$ 308,844</u>

2022 Estimate:

- The actual claims experience is coming in reasonably close to budget

2023 Budget:

- Based on the projections provided by Lighthouse Insurance Group
- Minimal change in claims expected
- Minimal change in provider and General Fund administrative fee
- Dental rates reduced by 2%

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>731 Pension Fund</b>				
Revenue				
Contributions from Local Units	\$ 4,106,771	\$ 4,106,771	\$ 4,959,806	\$ 3,452,601
Interest and Rentals	2,551,760	2,551,760	2,436,408	2,534,000
Other Revenues	9,650,584	9,650,584	6,400,717	12,006,564
Other Financing Sources	161,683	161,683	286,017	248,450
Revenue Totals	<u>16,470,798</u>	<u>16,470,798</u>	<u>14,082,948</u>	<u>18,241,615</u>
Expenditures				
Administration	-	-	-	-
Investment Expense	-	-	-	-
Retirement Benefits	13,647,872	13,647,872	13,855,419	14,896,614
Transfers Out	161,683	161,683	286,017	248,450
Expenditure Totals	<u>13,809,555</u>	<u>13,809,555</u>	<u>14,141,436</u>	<u>15,145,064</u>
<b>Fund Total</b>	2,661,243	2,661,243	(58,488)	3,096,551
<b>Net Position, Beginning</b>	<u>215,528,618</u>	<u>215,528,618</u>	<u>215,528,618</u>	<u>215,470,130</u>
<b>Net Position, Ending</b>	<u><u>\$ 218,189,861</u></u>	<u><u>\$ 218,189,861</u></u>	<u><u>\$ 215,470,130</u></u>	<u><u>\$ 218,566,681</u></u>

- 2023 revenue based on actuarial valuation

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>732 OPEB Fund</b>				
Revenue				
Contributions from Local Units	\$ 4,603,662	\$ 4,603,662	\$ 5,317,936	\$ 3,005,316
Interest and Rentals	-	-	4,840	3,000
Other Revenues	2,542,538	2,542,538	2,202,200	3,568,300
Other Financing Sources	50,000	50,000	50,000	-
Revenue Totals	<u>7,196,200</u>	<u>7,196,200</u>	<u>7,574,976</u>	<u>6,576,616</u>
Expenditures				
Administration	-	-	-	-
Investment Expense	-	-	-	-
Health Benefits	3,247,117	3,247,117	2,779,461	2,883,670
Expenditure Totals	<u>3,247,117</u>	<u>3,247,117</u>	<u>2,779,461</u>	<u>2,883,670</u>
<b>Fund Total</b>	3,949,083	3,949,083	4,795,515	3,692,946
<b>Net Position, Beginning</b>	<u>64,065,689</u>	<u>64,065,689</u>	<u>64,065,689</u>	<u>68,861,204</u>
<b>Net Position, Ending</b>	<u>\$ 68,014,772</u>	<u>\$ 68,014,772</u>	<u>\$ 68,861,204</u>	<u>\$ 72,554,150</u>

Budgeting for the OPEB fund is modeled based on actuarial valuation of the OPEB program:

- 2022 transfer estimates include additional from dental insurance fund
- 2023 revenue based on actuarial valuation
- 2022 health benefits are based on the annualized actual expense incurred to date
- 2023 health benefits are based on the actual plus average prior year increases
- 2023 contributions reflect all groups making the full actuarial recommended contributions

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>800 Capital Projects Revolving Fund</b>				
Revenue				
Taxes	\$ 2,514	\$ 2,514	\$ 2,514	\$ 1,281
Interest and Rentals	-	-	15,000	15,000
Other Financing Sources	-	4,000,000	4,000,000	-
Other Revenues	5,978	5,978	14,177	4,353
Revenue Totals	<u>8,492</u>	<u>4,008,492</u>	<u>4,031,691</u>	<u>20,634</u>
Expenditures				
Other Services and Charges	26,610	26,610	26,610	85,340
Capital Outlay	-	136,780	136,780	324,500
Transfers Out	800,000	800,000	800,000	-
Expenditure Totals	<u>826,610</u>	<u>963,390</u>	<u>963,390</u>	<u>409,840</u>
<b>Fund Total</b>	(818,118)	3,045,102	3,068,301	(389,206)
<b>Fund Balance, Beginning</b>	<u>1,157,852</u>	<u>1,157,852</u>	<u>1,157,852</u>	<u>4,226,153</u>
<b>Fund Balance, Ending</b>	<u>\$ 339,734</u>	<u>\$ 4,202,954</u>	<u>\$ 4,226,153</u>	<u>\$ 3,836,947</u>

The Capital Projects Revolving Fund is formerly known as the Special Assessments Fund. Assessment revenue is based on the current portion of the special assessment roll, and no debt is outstanding related to special assessments at year end.

- The transfers for FY 2022 are related to the Gezon Park project.



City of Wyoming, Michigan  
**Income Tax Related Adjustments to 2023 Proposed Budget**

	101 General Fund	205 Public Safety	206 Fire	207 Police	208 Parks	211 Sidewalk	400 Capital Improvement	401 Library & Park Capital	Adjustments to 2023 Proposed Budget
<b>Revenue</b>									
Property Taxes	\$ 5,408,434	\$ (3,119,558)	\$ (1,868,488)	\$ (3,114,329)	\$ (3,737,851)	\$ (498,404)	\$ (3,869,086)	\$ (920,910)	\$ (11,720,192)
Income Taxes	11,600,555	-	-	-	-	-	-	-	11,600,555
Licenses and Permits	-	-	-	-	-	-	-	-	-
Federal Grants	167,406	-	-	-	(167,406)	-	-	-	-
State Grants	-	-	-	-	-	-	-	-	-
Contributions from Local Units	61,540	-	-	-	-	-	-	(61,540)	-
Charges for Service	441,043	-	-	-	(341,043)	-	(100,000)	-	-
General Fund Admin Fee	(754,800)	-	-	-	-	-	-	-	(754,800)
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest and Rentals	43,200	(7,600)	(4,400)	(15,000)	(11,500)	(3,700)	(1,000)	-	-
Other Revenues	38,385	-	-	-	(37,385)	-	-	(1,000)	-
Other Financing Sources	(8,169,001)	-	-	-	-	-	-	-	(8,169,001)
<b>Revenue Totals</b>	<b>8,836,762</b>	<b>(3,127,158)</b>	<b>(1,872,888)</b>	<b>(3,129,329)</b>	<b>(4,295,185)</b>	<b>(502,104)</b>	<b>(3,970,086)</b>	<b>(983,450)</b>	<b>(9,043,438)</b>
<b>Expenditures</b>									
Personnel Services	3,128,566	-	-	-	(2,311,591)	-	(721,827)	(95,148)	-
Additional Firefighters	1,780,000	-	-	-	-	-	-	-	1,780,000
Additional Police Officers	436,000	-	-	-	-	-	-	-	436,000
Supplies	154,728	-	-	-	(124,788)	-	(7,740)	(22,200)	-
Outfitting Firefighters	230,000	-	-	-	-	-	-	-	230,000
Outfitting Police Officers	108,000	-	-	-	-	-	-	-	108,000
Other Services and Charges	1,750,871	-	-	-	(923,025)	(458,000)	(111,814)	(258,032)	-
Income Tax Admin Fee	500,000	-	-	-	-	-	-	-	500,000
General Fund Admin Fee	-	-	-	-	(412,443)	(44,084)	(230,403)	(67,870)	(754,800)
Capital Outlay	3,778,000	-	-	-	(459,250)	-	(2,955,000)	(363,750)	-
Parks Capital	600,000	-	-	-	-	-	-	-	600,000
Transfers Out	-	(3,099,389)	(1,844,768)	(3,224,844)	-	-	-	-	(8,169,001)
<b>Expenditure Totals</b>	<b>12,466,165</b>	<b>(3,099,389)</b>	<b>(1,844,768)</b>	<b>(3,224,844)</b>	<b>(4,231,097)</b>	<b>(502,084)</b>	<b>(4,026,784)</b>	<b>(807,000)</b>	<b>(5,269,801)</b>
<b>Total Adjustments</b>	<b>(3,629,403)</b>	<b>(27,769)</b>	<b>(28,120)</b>	<b>95,515</b>	<b>(64,088)</b>	<b>(20)</b>	<b>56,698</b>	<b>(176,450)</b>	<b>(3,773,637)</b>
<b>2023 Proposed Ending Fund Balance</b>	<b>11,999,907</b>	<b>27,769</b>	<b>28,120</b>	<b>1,170,041</b>	<b>1,537,801</b>	<b>221,997</b>	<b>975,211</b>	<b>309,913</b>	<b>16,270,759</b>
<b>2023 Adjusted Ending Fund Balance</b>	<b>\$ 8,370,504</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,265,556</b>	<b>\$ 1,473,713</b>	<b>\$ 221,977</b>	<b>\$ 1,031,909</b>	<b>\$ 133,463</b>	<b>\$ 12,497,122</b>

\*Only applicable if the Income Tax related ballot proposals pass in May 2022

\*\*Axon Contract

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>731 Pension Fund</b>				
Revenue				
Contributions from Local Units	\$ 4,106,771	\$ 4,106,771	\$ 4,959,806	\$ 3,452,601
Interest and Rentals	2,551,760	2,551,760	2,436,408	2,534,000
Other Revenues	9,650,584	9,650,584	6,400,717	12,006,564
Other Financing Sources	161,683	161,683	286,017	248,450
Revenue Totals	<u>16,470,798</u>	<u>16,470,798</u>	<u>14,082,948</u>	<u>18,241,615</u>
Expenditures				
Administration	-	-	-	-
Investment Expense	-	-	-	-
Retirement Benefits	13,647,872	13,647,872	13,855,419	14,896,614
Transfers Out	161,683	161,683	286,017	248,450
Expenditure Totals	<u>13,809,555</u>	<u>13,809,555</u>	<u>14,141,436</u>	<u>15,145,064</u>
<b>Fund Total</b>	2,661,243	2,661,243	(58,488)	3,096,551
<b>Net Position, Beginning</b>	<u>215,528,618</u>	<u>215,528,618</u>	<u>215,528,618</u>	<u>215,470,130</u>
<b>Net Position, Ending</b>	<u>\$ 218,189,861</u>	<u>\$ 218,189,861</u>	<u>\$ 215,470,130</u>	<u>\$ 218,566,681</u>

- 2023 revenue based on actuarial valuation

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>732 OPEB Fund</b>				
Revenue				
Contributions from Local Units	\$ 4,603,662	\$ 4,603,662	\$ 5,317,936	\$ 3,005,316
Interest and Rentals	-	-	4,840	3,000
Other Revenues	2,542,538	2,542,538	2,202,200	3,568,300
Other Financing Sources	50,000	50,000	50,000	-
Revenue Totals	<u>7,196,200</u>	<u>7,196,200</u>	<u>7,574,976</u>	<u>6,576,616</u>
Expenditures				
Administration	-	-	-	-
Investment Expense	-	-	-	-
Health Benefits	3,247,117	3,247,117	2,779,461	2,883,670
Expenditure Totals	<u>3,247,117</u>	<u>3,247,117</u>	<u>2,779,461</u>	<u>2,883,670</u>
<b>Fund Total</b>	3,949,083	3,949,083	4,795,515	3,692,946
<b>Net Position, Beginning</b>	<u>64,065,689</u>	<u>64,065,689</u>	<u>64,065,689</u>	<u>68,861,204</u>
<b>Net Position, Ending</b>	<u>\$ 68,014,772</u>	<u>\$ 68,014,772</u>	<u>\$ 68,861,204</u>	<u>\$ 72,554,150</u>

Budgeting for the OPEB fund is modeled based on actuarial valuation of the OPEB program:

- 2022 transfer estimates include additional from dental insurance fund
- 2023 revenue based on actuarial valuation
- 2022 health benefits are based on the annualized actual expense incurred to date
- 2023 health benefits are based on the actual plus average prior year increases
- 2023 contributions reflect all groups making the full actuarial recommended contributions

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>995 Downtown Development Authority</b>				
Revenue				
Taxes	\$ 130,000	\$ 130,000	\$ 184,908	\$ 187,000
Interest and Rentals	-	-	4,000	3,000
Revenue Totals	<u>130,000</u>	<u>130,000</u>	<u>188,909</u>	<u>190,000</u>
Expenditures				
Supplies	200	200	-	200
Other Services and Charges	76,800	178,700	41,053	77,000
Transfers Out	25,000	25,000	25,000	25,000
Expenditure Totals	<u>102,000</u>	<u>203,900</u>	<u>66,053</u>	<u>102,200</u>
<b>Fund Total</b>	28,000	(73,900)	122,856	87,800
<b>Net Position, Beginning*</b>	<u>437,999</u>	<u>437,999</u>	<u>437,999</u>	<u>560,855</u>
<b>Net Position, Ending</b>	<u><u>\$ 465,999</u></u>	<u><u>\$ 364,099</u></u>	<u><u>\$ 560,855</u></u>	<u><u>\$ 648,655</u></u>

**\*Unrestricted**

The Downtown Development Authority (DDA) Fund is utilized to capture tax increment funding for purposes of enhancing the downtown district. The budget is required by DDA Act 197 of 1995 to be approved by City Council.

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>996 Brownfield Redevelopment Authority</b>				
Revenue				
Taxes	\$ 80,000	\$ 80,000	\$ 13,400	\$ 13,500
State Grants	-	-	-	-
Interest and Rentals	-	-	405	-
Other Revenues	-	-	2,203,703	-
Other Financing Sources	-	-	-	-
Revenue Totals	<u>80,000</u>	<u>80,000</u>	<u>2,217,508</u>	<u>13,500</u>
Expenditures				
Supplies	-	-	-	-
Other Services and Charges	80,000	80,000	80,000	80,000
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
Expenditure Totals	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>
<b>Fund Total</b>	-	-	2,137,508	(66,500)
<b>Net Position, Beginning</b>	<u>(17,871)</u>	<u>(17,871)</u>	<u>(17,871)</u>	<u>2,119,637</u>
<b>Net Position, Ending</b>	<u>\$ (17,871)</u>	<u>\$ (17,871)</u>	<u>\$ 2,119,637</u>	<u>\$ 2,053,137</u>

The Brownfield Redevelopment Authority Fund is utilized to capture tax increment funding for purposes of repaying developers for the cost of Brownfield remediation. The budget is not required to be approved by City Council.

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

Summary

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>998 Greater Wyoming Community Alliance CU</b>				
Revenue				
Charges for Service	-	-	-	-
Interest and Rentals	500	500	825	500
Federal Grants	-	-	-	-
Other Revenues	18,400	18,400	14,441	13,400
Donations	-	-	-	-
Revenue Totals	<u>18,900</u>	<u>18,900</u>	<u>15,266</u>	<u>13,900</u>
Expenditures				
Supplies	8,500	8,500	8,500	8,500
Other Services and Charges	30,000	30,000	30,000	25,000
Capital Outlay	-	-	-	-
Expenditure Totals	<u>38,500</u>	<u>38,500</u>	<u>38,500</u>	<u>33,500</u>
<b>Fund Total</b>	(19,600)	(19,600)	(23,234)	(19,600)
<b>Net Position, Beginning*</b>	<u>108,394</u>	<u>108,394</u>	<u>108,394</u>	<u>85,160</u>
<b>Net Position, Ending</b>	<u>\$ 88,794</u>	<u>\$ 88,794</u>	<u>\$ 85,160</u>	<u>\$ 65,560</u>

The Greater Wyoming Community Resource Alliance Fund is utilized to record grant and contribution revenues and related

\*Beginning in 2020, Total Fund Balance includes Fund Balance dedicated to Police and Fire, and excludes the Community Enrichment Commission and Tree Commission.

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
<b>Community Enrichment Commission*</b>				
Revenue				
Charges for Services	1,300	1,300	195	-
Interest and Rentals	-	-	-	-
Other Revenues	29,273	29,273	12,596	-
Revenue Totals	30,573	30,573	12,791	-
Expenditures				
Supplies	1,747	1,747	82	1,747
Other Services and Charges	27,519	27,519	3,868	21,107
Capital Outlay	-	-	-	-
Expenditure Totals	29,266	29,266	3,950	22,854
<b>Fund Total</b>	1,307	1,307	8,841	(22,854)
<b>Net Position, Beginning</b>	14,013	14,013	14,013	22,854
<b>Net Position, Ending</b>	\$ 15,320	\$ 15,320	\$ 22,854	\$ (0)

\*Part of the Greater Wyoming Community Resource Alliance

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary			
	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Amount	2023 Proposed Budget
	<b>Wyoming Tree Commission*</b>			
Revenue				
Charges for Services	-	-	-	-
Interest and Rentals	-	-	-	-
Other Revenues	2,000	2,000	2,000	12,000
Revenue Totals	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>12,000</u>
Expenditures				
Supplies	-	-	-	-
Other Services and Charges	725	725	725	725
Capital Outlay	1,000	4,500	4,500	1,000
Expenditure Totals	<u>1,725</u>	<u>5,225</u>	<u>5,225</u>	<u>1,725</u>
<b>Fund Total</b>	275	(3,225)	(3,225)	10,275
<b>Net Position, Beginning</b>	<u>6,945</u>	<u>6,945</u>	<u>6,945</u>	<u>3,720</u>
<b>Net Position, Ending</b>	<u>\$ 7,220</u>	<u>\$ 3,720</u>	<u>\$ 3,720</u>	<u>\$ 13,995</u>

\*Part of the Greater Wyoming Community Resource Alliance